



# ***ATTS NEWSLETTER***

**Jan - Mar 2006**

**Volume 36, Issue 1**



## EDITORIAL COMMENTS

While preparing the last newsletter issue I had an epiphany about how the editor is actually fiscally responsible for the longevity and financial health of an organization. Newsletter #131 was our single largest newsletter EVER produced. It was a wonderful project that had the involvement of dozens of members. However for all the positives there are equally frustrating negatives. Below I have summarized the expenses for the newsletter production and mailing. The costs did not include envelopes, labels or ink since they are purchased in bulk for several newsletters at a time and were used from stock on hand.

- Copy charges = 2970 copies x \$0.07(double-sided) = \$207.90
- Postage = \$4.90 (Treasurer mailing) + \$2.70 (Canadian members) + \$3.13 (carry-over postage from #130) + \$159.96 (balance of newsletters) = \$170.69

**Grand Total is \$378.59**

Next come the income calculations for any given calendar year. We have approximately 90 dues paying members (the total members minus life and other non-dues related mailings). Thus income for a year is calculated as follows: 90 x \$10.00 = \$900.00 per year without donations. Based on a production of four newsletters per year we can afford each newsletter to cost \$225.00 at break-even. Based on the new postage rates and all other costs remaining the same we can produce newsletters of 20-24 pages.

While producing the largest newsletter in our history was "fun", I have found that I was financially irresponsible for producing such a newsletter. Our society balance sheet has swung low in recent years and I hope we can see it slowly regain. The auction included in this newsletter will go a long way towards restoring a reasonable cushion to our checking account. Many thanks for those members who have given donations, that is what keeps us going. A very few members know that last in 2004 I donated the entire cost of the fourth newsletter out of my pocket as my annual donation. Due to the cost of the last newsletter we would have dipped below a zero balance but I waited to be reimbursed my costs until we received membership dues. So you can see that we would be running a deficit again this year without the help of donations and this auction.

While producing the newsletter and subsequent to its issue many members stated that they would be willing to pay more to get more. However I would be willing to bet that a similar number don't want dues raised again any time soon even if they get more for their money. The equation of larger newsletters also depends greatly on the amount of information submitted for publication. I have articles to publish but no means is the file cabinet burgeoning with articles. I still hope to see articles coming from new members or members who have not submitted before now.

After much thought I decided that as editor I will produce newsletters of approximately 20 pages (10 front and back sheets) each time. This would be typical for the first three newsletters in any given year. The final newsletter of the year would be produced with a minimum of the same 20 pages but would increase in size dependent upon donations and the overall fiscal position of the society. This way everyone can benefit from a good year for the society.

Last year we had over \$200 in donations so the large final issue actually could have been justified, except for the fact that we are still a bit too low in our checking account. By this point I have either completely lost or totally confused everyone. Many might have even stopped reading by now. We still have a savings account with several thousand dollars, I would like to see that kept for our emergency fund and perhaps for use in the future for special publications for the club, rather than dip into it for regular production of the newsletter.

One other potential solution could be advertising but I am not currently in favor of that. Another organization that I belong to has a journal that is six pages each issue, one letter from the president and five pages of advertising, quite a disappointment for \$10 per year. I did take a page from lesson's learned a few years ago and rather than complain I submitted an original article that was just recently published. I will continue to submit articles as long as I can to help them out and as long as they have room to print them. **From my humble opinion our newsletter is one of the best newsletters on information for value basis within the hobby.**

I had one other item that was brought to my attention about timing. I was under the assumption that the newsletter was to be produced after the end of each quarter rather than before the end of the quarter. This could explain why a few members have made mention of thinking the newsletters were late. It came to mind as I received my mailings from TAMS and the SRTC that I was indeed about two or three weeks late in production compared with other organizations. When I took over the position of editor I was given no instruction and I am still learning so bear with me as I try to improve the timetable.

The only feedback I am looking for about these fiscal observations is whether or not the larger final issue for the year sounds like a good solution. Otherwise its just information to let all of you know that I am aware of what is going on and I care very much about where we are headed and that I do a quality job. Along with other things said we have renewed our membership in the ANA for 2006.

Sincerely,

Robert W. Frye, editor (L-521)



**I would like to share a letter received with a donation from Billy Hatch (R-468)**

*I am enclosing an "OK S1" that has HUEY LONG / CLERK / SUPREME COURT on one side only. I did not see this one listed. This one is for the benefit auction. I also have an OK S1 that has the same counter stamp on BOTH sides. I thought these were OK S5cs1's as listed in the book?*

*I found one in a pawnshop before I had the catalog. After I got to look through the catalog I saw this counter stamp and I was surprised because I had bought this one for fifty cents. I remembered that I had seen another one there so I went back about a year later and it was still there. So I bought that one also for fifty cents. Sometimes a person gets lucky!*

## LETTER FROM THE PRESIDENT

*Dear fellow sales tax token collectors,*

*A fellow member reminded me a couple months ago that part of my job was “awards.” Honestly I had forgot that part of the job, since I can’t recall us ever doing awards; but am glad for the reminder because we really should honor those who contribute to the society.*

*After consultation with the board, the decision was made to present a literary award for the best article of 2005 and a membership award to the member who was responsible for attracting the most new members to the ATTS. All current board members were disqualified.*

*I am very proud to announce the following award winners for 2005:*

***Literary Award: Monte Dean “New Finds and Related Material” Issue #131***

***Membership Award: Britt Hall***

*Monte and Britt will each receive a nice award certificate and a unique counter stamped MO-SI with the name and date of their award. (I wish I had scanned the token before writing this letter, but they have already been shipped). Maybe Monte and/or Britt will send in a scan for inclusion in a future newsletter. The counter stamp is the ATTS logo with the word “AWARD” in the center and a place for the date within the outer ring. I dated each “2005” and neatly wrote in “LITERARY” or “MEMBERSHIP” on each token. The entire counter stamp was done in violet ink. Each counter stamped token is unique as I destroyed all test impressions. I hope Monte and Britt enjoy them. They are well deserved.*

*The tokens and certificate are a small way of saying thanks. Neither Monte nor Britt put forth efforts on behalf of the society in hopes of anything in return. They contributed because they care about the ATTS. Thanks guys!*

*Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:*  
<http://groups.yahoo.com/group/salestaxtokens/>

*All my best,*

*John*

*Copies of the award certificates are shown on the following page.*



2005 M.E.M.B.E.R.S.H.I.P. AWARD

American Tax Token  
Society

*This certificate is presented to*

*Britt Hall*

*in recognition of outstanding accomplishments and contributions.*



*[Signature]*  
John Ostendorf, President

2005 L.I.B.R.A.R.Y. AWARD

American Tax Token  
Society

*This certificate is presented to*

*Monte Dean*

*in recognition of outstanding accomplishments and contributions.*



*[Signature]*  
John Ostendorf, President

## 2006 ATTS ELECTION INFORMATION

This election is open to any member in good standing. You do not need to be nominated; simply volunteer your services for a particular position on the board. All board positions are up for election. Below is a list of all offices and their descriptions as outlined in the Constitution of the American Tax Token Society as adopted May 30, 2005. Elected officers shall retain their offices for a period of three (3) years; this election is for officers from 2007 through 2010.

**President** – The President receives motions from board members and petitions or objections from the general membership, and processes them as described in Article VI (Governance section). With board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

**Secretary-Treasurer** – The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and /or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, and amount and from whom received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the cost incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

**Editor** – The Editor prepares each issue of the official publication; solicits preparation of articles by member; selects materials from other sources and obtains permission for reprinted g as appropriate; determines the format and length of the publication; and distributes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides for their sale. He or she copyrights material in accordance with Article VIII (Official Publications section). He or she maintains files of source materials as an ATTS library, and provides bibliographies or library lists of material available for loan to members.

**At-Large Board Member 1** – This position is a voting position that serves as an advocate of the membership, provides counsel to the Board, and votes on matters concerning the ATTS. The possibility of special assignments or being asked to provide assistance to other board members on ATTS related projects also might be required.

**At-Large Board Member 2** – This position is a voting position that serves as an advocate of the membership, provides counsel to the Board, and votes on matters concerning the ATTS. The possibility of special assignments or being asked to provide assistance to other board members on ATTS related projects also might be required.

Nominations can be sent to any current board member. (See the officer information section at the end of the newsletter). The nominations must be received no later than **MIDNIGHT, JUNE 1<sup>ST</sup>, 2006**. Nominations should include name, membership number and a brief description of your experience and how you plan to make your position count. (The political stuff) We will print these in newsletter #133 (Apr-June, 2006) that will be mailed the last week of June 2006 with the official ballots.

The ballots will be mailed to the ballot officials (TBA volunteers for ballot counters also needed – 2 positions to be filled). The ballot officials will tally the votes, prepare a report, sign the report and forward the report along with the returned ballots to Carl Cochrane for permanent record keeping. Carl will then forward to me the information about the newly elected club officers. Newsletter #134 (July-Sept 2006) will announce the final results and will be issued the last week of September 2006.

The current board will issue one final newsletter and it will contain parting words of wisdom from outgoing officers and new words of encouragement from the newly elected ATTS officers. Newsletter #135 (Oct-Dec 2006) will be issued the last week of December 2006.

## CHECK YOUR MAILING LABEL

If there is a “06” (or “07 or higher, or “L”, or “H”) on your mailing label that means that you are “paid up” for 2006. If there is not a “06” AND there is a red mark on your mailing label, then you are not paid up for 2006. (This is as of 1 Mar. 2006.) You need to send Carl Cochrane your dues (\$10) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr.; Asheville, NC 28803.

## NEWSPAPER CLIPPING

### Green Tax Tokens

Olympia, Wash., April 4. (AP) — Washington, the Evergreen state, now will have green tax tokens.

The new tokens, to be made of fiber, will be used to collect the new 3 per cent sales tax effective May 1. Fibre was selected, it was said, because the government now has priority rights over plastics. The present 2 per cent aluminum and paper tokens will probably be called in shortly.

Taken from The Helena Independent, Helena, WA, Sunday, April 6, 1941

## NEW FINDS AND RELATED MEMORABILIA

Compiled by Monte C. Dean (R-384) with Contributions and Research from  
Les Albright (R-177), James Bird (R-539), James Calvert (R-533), Michael Florer  
(R-409), John Ostendorf (R-518), Robert Straker (R-563), and Scott Troutman.

Please note that the catalogue numbers assigned are for this article only. They do not relate either to *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin K. Malehorn and Tim Davenport (M&D), nor any new catalogue numbers which might be appended to that volume. They serve only to relate the listed numbers with the pictures herein contained. NF and RM numbers are continued from the previous issues of this Newsletter for each state or category.

Credit is always given for information or photographs provided in this column. If no credit is given for photographs or information, it is from this compiler.

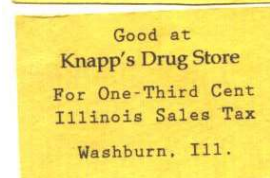
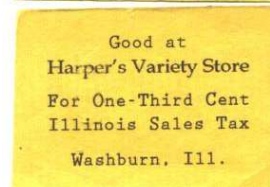
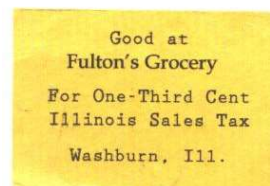
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### ILLINOIS

#### IL-NF-6, 7, & 8

<b>Size:</b>	47 X 33.5 mm
<b>Material:</b>	Medium weight cardboard
<b>Cardboard Color:</b>	Deep Yellow
<b>Printing Color:</b>	Black
<b>Common OBV:</b>	Good at / <Name of business> / For One-Third Cent / Illinois Sales Tax / Washburn, Ill. //
<b>Reverse for all 3:</b>	<Blank> //
<b>NF-IL-6</b>	<b>Fulton's Grocery</b>
<b>NF-IL-7</b>	<b>Harper's Variety Store</b>
<b>NF-IL-8</b>	<b>Knapp's Drug Store</b>

Obviously all three were produced by the same printer as they are exactly the same except for the name of the business. These are the first reported finds of scrip from this city. In each case only two of each was discovered. One each in the collection of the compiler, while Richard Hartzog, who owns the finest collection of Illinois there is in existence, owns the second example of each of these. It is also interesting to note that the selling prices of the three duplicates when they were sold on eBay on 3 March 2003 sold for a total of \$821.64, or an average selling price of \$273.88 for each one of the three duplicates.



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### NEW JERSEY

#### NJ – Not a Sales Tax Item

<b>Size:</b>	14.7 X 17.2 mm., of stamp
<b>Material:</b>	Self adhesive stamp on cardboard
<b>Stamp Color:</b>	Very light off-white
<b>Cardboard Backing Color:</b>	Medium Beige
<b>Printing Color:</b>	Very Dark Blue, nearly Black



**OBV:** CITY OF / ATLANTIC CITY, N. J. / <Crest of the City> / SALES TAX / 2c <Lower left hand corner> / 2c <Lower right hand corner> //,  
**REV:** <Blank> //.

This little guy has been quite a topic of discussion between myself, John Ostendorf, Jim Calvert, and Bob Straker. Although it obviously does say SALES TAX, and is also obviously a city government issue, the real crux of our debate has been if this piece constitutes a “real” sales tax item, or is in fact nothing more than a tobacco revenue stamp. What has lead several of us to believe that this was indeed more of a cigarette tax, rather than an all purpose sales tax stamp, was simply because of it’s size, and because it is found in a peel off glue type background. Fortunately, one of the folks I sent an advanced copy of this column to was Michael Florer who reports that this is indeed nothing more than a cigarette tax stamp, as evidence by Kent Gray’s on-line *U.S. City and County Revenue Catalog*. Here’s the link for the webpage with the listing: <http://www.staterevs.com/nj/nj.htm>. Thanks for updating us, Michael, so we know this is indeed something that is not considered a sales tax stamp itself.

### **NJ-RM-2**

**Size:** 82.5 X 184 mm.  
**Material:** Tag Board  
**Paper Color:** Deep Yellow  
**Printing Color:** Black

**Beginning on OBV:** STATE OF NEW JERSEY / DEPARTMENT OF THE TREASURY / Division of Taxation / SALES TAX COLLECTION SCHEDULE / RATE: 5% EFFECTIVE MARCH 1, 1970

**Ending on OBV:** <On left lower corner> ST-75(3-70) / <On right lower corner> JP37890BSC

This State Issued sales tax collection schedule may not be anything anyone would consider even close to a “token” but does most definitely relate to our collecting interest. Like many of the items we collect, there were probably hundreds of different examples issued similar to this by all of the states that had sales tax, and as we saw last issue, includes other examples from particular merchants or vendors. Although certainly not in the main stream of our collecting interest these related items can usually be had for only a few dollars and offer us some wonderful opportunities to make our collections a lot less boring than simply having a few 2 X 2 holders with tokens in them stuck in 20 pocket pages.

### **NJ-RM-3 & RM-4**

Here we have two very interesting brochures, both produced in 1965 by the Citizens Action Committee for a Sales Tax (for New Jersey), and both, surprisingly, giving very detailed reasons why sales tax was a good idea for the state.

Very rarely do we have any collectibles relating to sales tax that are PRO sales tax, but these are both examples of such.

The first is a copy of the address given by Leonard E. Best, Chairmen for this organization, promoting a sales tax. This 8 page center stapled pamphlet on white paper with black printing is of a hand-out type used to promote the ideas of this committee. The very basic premise of most of his comments have to do with the high cost of doing business and owning land being a hardship on the

THE  
CASE FOR A  
SALES TAX

an address by  
LEONARD E. BEST, Chairman,  
Citizens Action Committee for a Sales Tax

There is a well-known saying that “The Power to Tax is the Power to Destroy.” There is an equally well-known saying that “There are Two Sides to Every Coin.” So it may be said that a fair and wise tax policy can be an effective tool to promote economic growth and improve the general welfare in any community – whether it be national, state or local. While we can agree that nobody likes taxes, we can accept them when they are levied fairly, and the proceeds used intelligently and honestly to provide services which are in the public interest.

New Jersey property taxes are the highest in the nation.

New Jersey rests right in the middle of the greatest market in the world, yet its tax system seems almost purposely designed to drive industry away and to keep new industry from coming into the state.

New Jersey is recognized as a center for research and development requiring highly trained personnel, yet it was necessary for our State University to turn away 5,000 fully qualified high school seniors this year.

The people of New Jersey have approved Bond issues totalling about \$200 million for bricks and mortar to build new colleges and institutions, yet we must still provide the teachers, doctors and other staff and equipment for these institutions.



citizens of New Jersey which could be greatly reduced by a sales tax to reduce those property tax costs.

The second pamphlet is a more direct route of pushing the ideas of this committee, with considerably less verbiage. As the title states, there are 15 specific reasons why a sales tax is a good idea briefly examined with fair examples. The bottom line for all of the reasons, however, basically boil down to wanting property tax and business tax relief replaced by sales tax. There was also a third pamphlet discovered at the same time, which is not pictured, as it does not relate directly to sales tax, which was issued by the National Association of Real Estate Boards. That did not specifically push for sales tax, but did give a lot of reasons why reducing property tax and business tax would be “good for the people of New Jersey”. The bottom line of all this hoo-hah was obviously that the business people wanted sales tax to reduce property and business tax, and this was just one of their ways to try and achieve their goals.

And as we know from NJ-RM-2 – they did achieve those goals. Sales Taxes and a big hoorah.

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## **NORTH CAROLINA**

### **NC-NF-2**

**Size:** 60 X 41 MM  
**Material:** Light Paper  
**Paper Color:** Off-White  
**Printing Color:** Black  
**Probable Dates:** Mid 1930's to early 1950's  
**Printer:** Unknown, probably local  
**# Discovered:** One Only  
**First Reported:** This Article  
**Reported By:** Jim Calvert



Photograph Courtesy of James Calvert

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**OBV:** North Carolina / Sales Tax Coupon / ONE CENT SALES TAX HAS BEEN PAID. / YOU ARE ENTITLED TO PURCHASE MER- / CHANDISE NOT EXCEEDING 35 CENTS / WITHOUT PAYING ADDITIONAL TAX. / GOOD ONLY IN THIS STORE. / NOT TRANSFERABLE. / McLellan Stores Company / <Located at right hand edge> 10 10 5 5 5 //

**REV:** <Blank> //.

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Please note that the one and only original example known of NC-NF-2 has only the 5 (cents) at the bottom right edge not removed. It is almost certain from other issues from North Carolina, and the fact that the scrip is listed as being for 35 cents, that the above 10 10 5 5 5 is correct.

This piece is most like NC L-22, with the MAJOR difference being that the beginning of the script (on this scrip ☺) Is in TWO LINES, as opposed to only a single line on the L-22. Other differences in the line ends are also present, but that is the easiest way to tell if you have this NC-NF-2.

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### **PLEASE NOTE:**

**ALL OF THE FOLLOWING FIVE NEW FINDS** (NC-NF-3 to NC-NF-7) were found in a new book recently published: *The Revenue Stamps of North Carolina* by Scott Troutman. If you are interested in purchasing a copy of his book the price is \$20.00 and his address is P.O. Box 421, Duncansville, PA. 16635-0421 and his email address is: [Smttroutman@atlanticbb.net](mailto:Smttroutman@atlanticbb.net).

**A WORD OF CAUTION:** Scott also reported that he did not have many of these in his personal collection, although he did not list which ones he did have, and stated that he has in fact never seen some of these issues himself, but has only seen them reported. So they are being reported but no personal verification has been made on these, and some caution must be exercised as to their existence.

This information and the details on the new finds reported in it were made available to us from our ATTS member Michael Florer. Thanks Michael.

### **NC-NF-3**

**Size and Material:** 74 X 48 mm., Light Paper  
**Paper Color:** **Pale Yellow Paper**  
**Printing Color:** Black  
**Probable Dates:** Mid 1930's to early 1950's  
**Printer:** Unknown, probably local  
**# Discovered:** Unknown, listed only  
**First Reported:** Scott Troutman  
**Reported From:** *Revenue Stamps of NC*  
**Reported By:** Michael Florer



**OBV:** 10c <Upper left corner> / 10c <Upper right corner> / SALES TAX / MEMORANDUM / One cent has been collected / and you are entitled to purchase / merchandise not exceeding 35c without / paying additional tax. / F. W. WOOLWORTH CO / NOT GOOD IN ANY OTHER STORE / NOT TRANSFERABLE / NCT / 5c <Lower left corner> / 10c <Lower right corner> //,  
**REV:** <Blank> //.

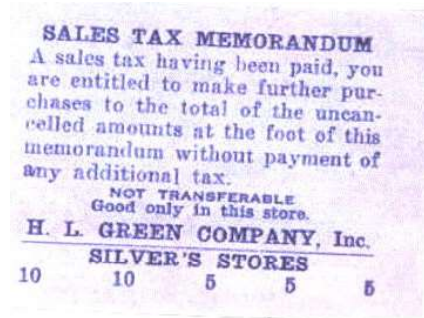
Exactly the same in every respect to the NC L-30, except this is listed on pale yellow paper, instead of pale blue paper. The paper color being the only difference between the two. Photo above is of NC L-29. No pictures were available of the exact example reported.

### **NC-NF-4**

Exactly the same in every respect to the NC L-29, except that it is listed in buff paper, instead of on Violet paper as reported in the M&D.

### **NC-NF-5**

**Size and Material:** 75 X 50 mm., very light paper  
**Paper Color:** Off-white, possibly white at issue  
**Printing Color:** Black  
**Probable Dates:** Mid 1930's to early 1950's  
**Printer:** Unknown, probably local  
**# Discovered:** Only 1 reported  
**First Reported:** Scott Troutman  
**Reported From:** *Revenue Stamps of NC*  
**Reported By:** Michael Florer



**Photo from *The Revenue Stamps of NC***

**OBV:** SALES TAX MEMORANDUM / A sales tax having been paid, you / are entitled to make further pur- / chases to the total of the uncanceled amounts at the foot of this / memorandum without payment of / any additional tax. / NOT TRANSFERABLE / Good only in this store. / H. L. GREEN COMPANY, Inc. / SILVER'S STORES / 10 10 5 5 5 //,  
**REV:** <Blank> //.

Very similar to the NC L-16 with the major difference being that the specific store chain was for Silver's Stores, rather than F. & W. Grand as found on L-16. This is the only reported example showing such a combination. This issue was verified by Scott Troutman, and is certain to exist as listed.

### NC-NF-6

Exactly the same in every respect to NC-NF-5 with the exception that (SILVER'S STORES) is found in parenthesis.

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### NC-NF-7

**Size:** Approximately 70 X 46 mm.  
**Material:** Very light paper  
**Paper Color:** Yellow  
**Printing Color:** Black  
**Probable Dates:** Mid 1930's to early 1950's  
**Printer:** Unknown, probably local  
**# Discovered:** Only 1 reported  
**First Reported:** Scott Troutman  
**Reported From:** *Revenue Stamps of NC*  
**Reported By:** Michael Florer



**Photo from *The Revenue Stamps of NC***

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**OBV:** North Carolina / Sales Tax Memorandum / One cent tax has been collected and you are / entitled to purchase merchandise not exceeding / 35c without paying additional tax. Not good in any other Store. Not transferable. / Date ... / McCRORY'S / 10 10 5 5 5 / WE APPRECIATE YOUR PATRONAGE. THANK YOU. //,

**REV:** <Blank> //.

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A completely new North Carolina issue that could not be confused with any previously known issue, as this is the only known example for this vendor. This issue was verified by Scott Troutman, and is certain to exist as listed. The only known example is missing the lower left corner as shown in the photograph, but there can be no doubt as to the conjecture of the missing number 10, nor in the missing WE before APPRECIATE.

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## OHIO

This issue we feature 2 more new never before reported Ohio private issue punch cards, one of which would be considered a new state wide issue, with one local issue as well. Although this only brings us to a total of 4 new punch cards reported since we began this new column for New Finds and Related Memorabilia, I believe it is only an indicator of what could be out there in the way of new, never reported cards. The M&D listed less than 30 known local and state wide issues. However, it is my contention both from the number of different vendor's who used stamps on the later state issued punch cards, and the vendor metal plates which are often seen (several times each year, at least), plus the historical facts as presented by documentation as well as actual use, such as what James Bird has often told us, that there were most likely many, many thousands of private issue cards actually used during that brief period in 1935 to 1936.

I have spent some time examining the dates that are listed on almost all private issue cards that are discovered, and with the very small exception of the few that were never used, those dates are most helpful. I have checked that against the Serial Numbers that were also found on every punch card, with the exception of the \$2.00 Phil's Market issue – OH L-28, which did not use a serial number. The information which results is fairly consistent with the obvious fact that large state wide issues, or very popular vendor's such as F. W. Woolworth and S. S. Kresge – by far the two most common vendors found on later state issued cards – very quickly moved up in serial number as they advanced through the early parts of 1935 into early 1936.

That same general progression is found on all known punch cards, even from those extremely small one shop merchants that are known. The point of that examination is to access the number of probable locations within a town which did produce punch cards, based on the phone books of 1935 and 1936 for several of the larger locations in Ohio. Taking only this information into consideration, tempered with the Permit Numbers found on known cards, it is very easy to understand that there were many



thousands of merchants who must have used these local and state wide issue privately produced punch cards before the state issued cards became available.

That we know of so few examples today is easily understood as these simply would not be something most people kept for any reason. It is doubtful that even one of each 10,000 that were originally produced still exists anywhere.

Part of the great fun of collecting sales tax items is demonstrated by these punch cards. No one would ever be able to find a complete set of every card issued, but the lure of finding truly hidden treasure somewhere out there, perhaps in a scrapbook, which were very popular during this period, perhaps in a pile of paper from an estate auction, or in a Revenue collection that did not specialize in STT's, but had a few included in the back of the book, gives us a wonderful opportunity to collect something and be able to affirm that it is indeed rare. As is true in so much of collecting – the finding is only part of the fun – the search is the true joy. These Ohio punch cards certainly qualify as a collector's shot of adrenaline anytime a new one is located.

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### **OH-NF-3**

Written Date: 1-14-35  
License No.: 5702512  
Permit No.: 12787  
Serial No.: 478  
Merchant: FAR HILLS  
PHARMACY / 2411 FAR  
HILLS AVE. / DAYTON, OHIO

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This was actually mentioned on page 6 of issue 128 by James Bird, and this is a photograph of that mentioned card. James reports that he has several other new finds in this area that he will be reporting to us soon.

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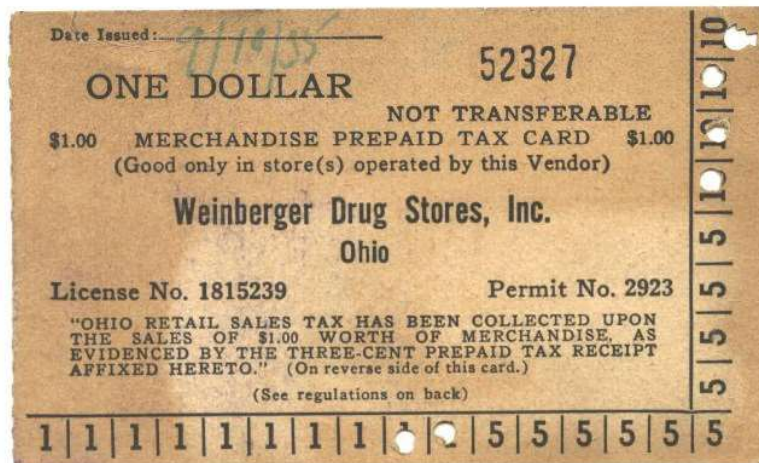
### **OH-NF-4**

Written Date: 9-10-35  
License No.: 1815239  
Permit No.: 2923  
Serial No.: 52327  
Merchant: Weinberger  
Drug Stores, Inc. / Ohio

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As this card indicates this is only the 9<sup>th</sup> State Wide private issue type to become known. Doubtless there were hundreds of others that have not yet been discovered or reported. If you are the lucky holder of any new finds, we would sure like to hear about any new ones that YOU have.

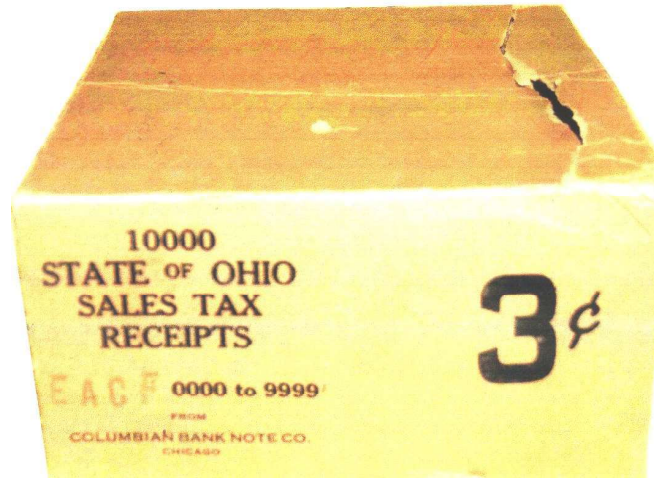
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## OH-NF-5

**Size:** 6 1/2" X 7 1/2" X 3 1/2"  
**Material:** Cardboard Box  
**Contains:** 100 packs of 100 stamps  
**Reported by:** James Bird

**Box Stamp:** 10000 / STATE OF  
OHIO / SALES TAX /  
RECEIPTS / EACF  
0000 to 9999 / FROM  
/ COLUMBIAN BANK  
NOTE CO. /  
CHICAGO / 3c <Very  
large on Right side> //



### **Photograph Courtesy of James Bird**

This is yet another example of the few boxes that we know of which remain from the original shipping sources. These large boxes were rarely saved and all of them can be considered quite rare, and are most often unique. A very nice find, James, and thank you for sharing it with us.

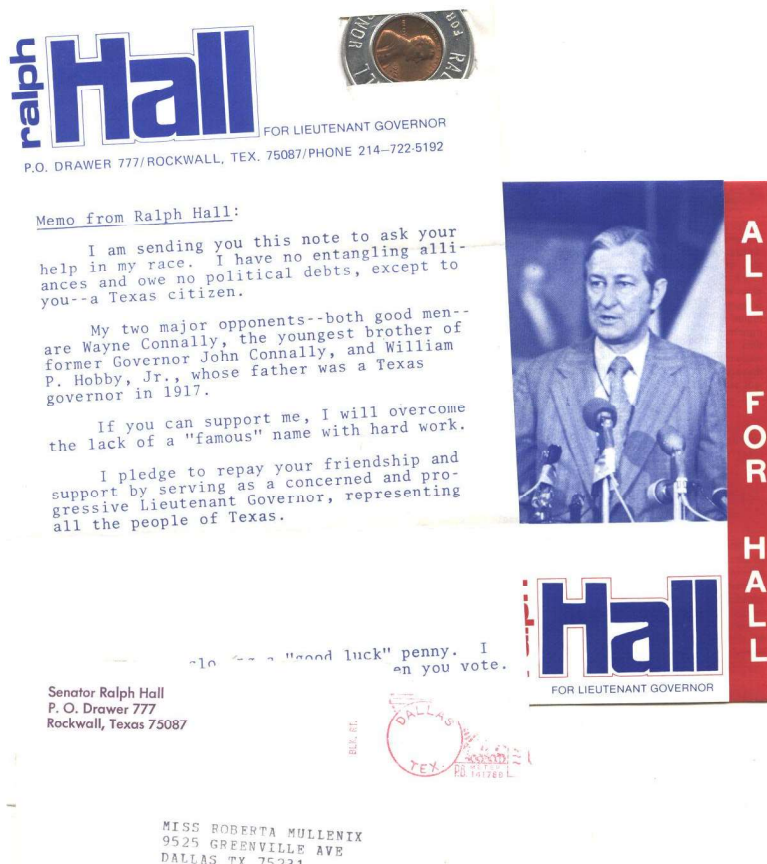
## TEXAS

### TX-RM-2

I had often wondered how in the world Ralph Hall distributed all of those encased cents, two of which are concerned with sales tax and are part of what we collect. And here is the answer. This original envelope, from 1973, shows the encased cent in the upper part of the letter sent by Hall to folks he was hoping to win election from.

Also enclosed was a small three-color brochure mentioning all the great things he had done, and all the great people who loved him. Of particular note was one of the photographs in which both he and his wife proudly display the encased cents to the photographer.

Even though we are only interested in the two encased cents that have something to do with the sales tax, TX R5 and R6, it is interesting to note that Hall produced 18 different encased cents over his career. A close watch of all of the issues that have sold on eBay over the last 8 years show that the R5 and R6, although probably produced in the many thousands, are very hard to find today. There have been over 320 Ralph Hall encased cents sold on eBay in the last 8 years, with only two examples of the R5 and NO EXAMPLES of the R6 appearing during that period.



## WASHINGTON

### WA-NF-3

**Size:** 50 X 27 mm.  
**Material:** Cardboard  
**Cardboard Color:** Deep Gray  
**Printing Color:** Black  
**Probable Dates:** May, 1935  
**Printer:** Unknown, probably local  
**# Discovered:** Only 1 reported  
**First Reported:** This Article  
**Reported By:** James Calvert



Photograph Courtesy of James Calvert

---

**OBV:** 1/5c SALES TAX / Redeemable / AMOS & ANDY CAFÉ //

**REV:** <Blank> //

---

This scrip was first reported in Chits, Chislers and Funny Money by Michael G. Pfefferkorn and Jerry F. Schimmel as being from Aberdeen, with no description available or known. It was listed as their WA Private Issue #54. The M&D later reported this as lost, with no further information.

James Calvert has finally found an example, as shown and detailed above. This is one of the reasons many of us really enjoy this odd field of sales tax token collecting – the opportunity to find lost treasures. And this is certainly one of those treasures. James reported that only one was located at the time of discovery, with no additional pieces available or known. Certainly what at this moment qualifies as an R10 by anyone's standards.

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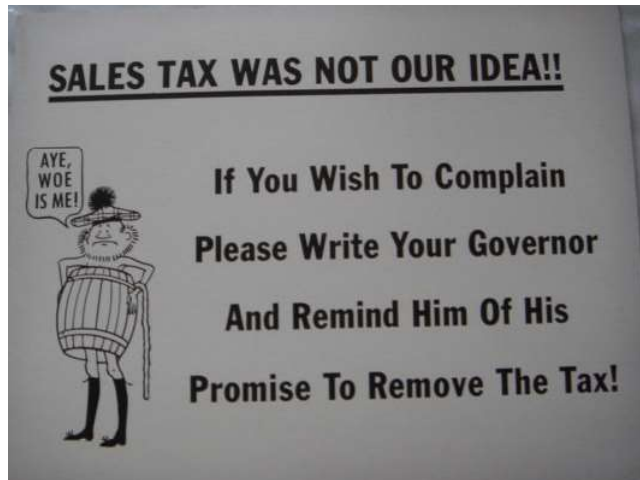
## MAVERICK

**Size:** 14" X 11"  
**Material:** Heavy White Cardboard  
**Print Color:** Black

---

**OBV:** SALES TAX WAS NOT OUR IDEA !! / <Far left picture of Scotsman with a barrel saying "AYE, WOE IS ME!"> / If You Wish To Complain / Please Write Your Governor / And Remind Him Of His Promise To Remove The Tax! //

**REV:** Blank with hand written price of .49 in pen.



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From parts unknown, this relatively large sign, obviously intended to be located in a business establishment of some type, and very professionally printed, is yet another of those items that fall within our area of interest. Unfortunately we do not know when or where this sign was used. Obviously from the quality of the printing and design, as well as the fact that it does have a hand written price of .49 on the reverse, this was intended for use in more than one location.

The fact that the Governor promised to remove the tax just does not do us a lot of good. Several Governors's made such promises, without a single one ever winning that reduction for more than a brief period.

Perhaps the Scotsman is some indicator? Was there a store chain that used the Scotsman as a trademark symbol? If so, it may give us the slightest clue toward finding where and when this was used.





## ADVERTISEMENTS

**WANTED:** Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

**United States Sales Tax Tokens and Stamps: A History and Catalog, M.K.**

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

**ATTS Token Giveaway** - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone.

- **What we have available:** Each member is entitled to request one each of the Miscellaneous O22 token, Missouri O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens with sufficient postage. Requests made without a self addressed stamped envelope will not be honored. Mail all requests to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

**ATTS Catalog Supplement Pages:** There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

**Photo's Needed** of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11<sup>th</sup> Ave S.W., Rochester, MN 55902. e-mail [moxking@aol.com](mailto:moxking@aol.com)

**Wanted:** Paper/Cardboard sales tax items including scrip, token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

**Tax Tokens with Error's Wanted** also pictures of your errors for my scrapbook. Joe Steger, 585 Diagonal Road #106, Akron, OH 44320-3071. ph 330-762-7684 or e-mail [steger6@sbcglobal.net](mailto:steger6@sbcglobal.net)

**Collector wishes to purchase dog licenses or tokens** from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail [rharnish@lhup.edu](mailto:rharnish@lhup.edu)

**Looking to buy Illinois Provisionals and transportation tokens.** Please e-mail list to Les McCalip at [Les\\_McCalip@hotmail.com](mailto:Les_McCalip@hotmail.com)

**Collector needs IL Metal Provisionals** to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail [donthannen@aol.com](mailto:donthannen@aol.com)

**Ohio Tax Stamps Wanted:** Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail [jamesbird@earthlink.net](mailto:jamesbird@earthlink.net) or contact the editor to be put in touch via regular mail.

**Sales Tax Tokens Online:** I would like to remind everyone that I still have thousands of sales tax tokens available on my website: [www.geocities.com/whistlestopstudio](http://www.geocities.com/whistlestopstudio) check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

**For Sale or Trade:** Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail [billywethridge@comcast.net](mailto:billywethridge@comcast.net) for information or offers.

## HISTORICAL TAX TRIVIA SALES TAX TOKENS

By Loran Frazier R-550

Loran Frazier first reported the article shown below at the following web address: <http://www.revenue.state.az.us/taxnews/0599.htm> but unfortunately that web page is no longer available. The information is still just as interesting as it was when he sent me the e-mail over four years ago. The information came from the state of Arizona website and the story read as follows:

*The use of sales tax tokens was authorized by Chapter 77, Laws of 1935. In 1954, when Arizona's tax statutes were recodified, the entire sales tax token authorization portion was dropped from the code, in effect repealing it. Tokens were issued in 1-mill and 5-mill denominations and were made of copper, brass, zinc and aluminum.*

*A surplus supply of tokens, weighing approximately 5.6 tons and stored since their discontinuation in the late 1930's was disposed of at public auction in May 1965. Gordon L. Jones of Phoenix, the purchaser, paid \$2312.20 for the 11,561 pounds (20 cents per pound).*

*The name of the designer is unknown, but the manufacturer was the Osborn Register Company of Cincinnati, Ohio.*

Gordon L. Jones is still listed as an active Phoenix area business and real estate entrepreneur with experience in managing and developing financing for start-up companies and capital venture enterprises.



## FINANCIAL REPORT

December 1, 2005 - February 28, 2006

<b>Balance 12/1/05</b>	\$ 213.57		
Expenses (12/1-12/31)		Income (1/1-1/31)	
Postage, Supplies	2.54	Dues & Donations	605.64
Income (12/1-12/31)		<b>Balance 1/31/06</b>	\$ 458.06
Dues & Donations	68.00	Expenses (2/1-2/28)	
<b>Balance 12/31/05</b>	\$ 279.03	Postage & Supplies	0.39
Expenses (1/1-1/31)		Income (2/1-2/28)	
Postage	12.02	Dues & Donations	82.50
Newsletter	378.59	<b>Balance 2/28/06</b>	\$ 540.17
ANA Membership	36.00		

The balance for February does not cover the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. At this time there are still a few who need to send their dues in for 2006. From what I can tell, our finances should be in good shape to cover expenses for the rest of the year when these dues are received.

**DONATIONS:** Donations this year are \$147. Thanks to Albert Albright, Don Barsi, James Bird, Richard Blaylock, Pascal Brock, Monte Dean, Ellen Gates, Lawrence LeBel, Les McCalip, Jeffrey McFarland, Jeff Quinn, and Brian Smith for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. (

## ORGANIZATIONAL REPORT

December 1, 2005 — February 28, 2006

**NEW MEMBERS:** Richard M. Bilek, Robert M. Olszewski

**MEMBERSHIP (February 28) 124**

**REINSTATEMENTS:** Rich Hartzog

**DROPS:** Jane Keel

# ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

## OFFICERS

### **President/Awards**

John Ostendorf R-518  
523 Hiwasee Rd.  
Waxahachie, TX 75165  
[johnoste@hpnc.com](mailto:johnoste@hpnc.com)

### **Editor/Librarian**

Robert W. Frye L-521  
PO Box 14514  
Lenexa, Kansas 66285  
[bob@taxtoken.org](mailto:bob@taxtoken.org)

### **Secretary/Treasurer**

Carl L. Cochrane L-238  
12 Pheasant Dr.  
Asheville, NC 28803  
[clcochrane@prodigy.net](mailto:clcochrane@prodigy.net)

## BOARD MEMBERS

### **At-Large Position #1**

Jerry Schimmel F-3/H-7  
PO Box 40888  
San Francisco, CA 94140  
[Jschim40@earthlink.net](mailto:Jschim40@earthlink.net)

### **At-Large Position #2**

Tim Davenport L-232/H-9  
5010 NW Shasta  
Corvallis, OR 97330  
[mutantpop@aol.com](mailto:mutantpop@aol.com)

## MISSING MEMBER

Tim White (L-392) Last Known Address Rocky Face, Georgia.

## ATTS NEWSLETTER

Official Quarterly Publication of  
**The American Tax Token Society**  
Robert Frye, *Editor*; P. O. Box 14514  
Lenexa, KS 66285-0514



# **ATTS NEWSLETTER**

**Apr - June 2006**

**Volume 36, Issue 2**

**#133**

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**Special Supplement**

***Prices Realized for 2006 ATTS Spring Auction***



## EDITORIAL COMMENTS

Another summer is well underway and I am getting ready to take my first vacation in nearly two years. I am secure in the knowledge that the market for sales tax tokens seems to be climbing more than even I realized. There have been several online auctions that have been held in recent months resulting in winning bids of over \$100.00 for a single token. Even our own spring auction the prices were very hot. Everywhere you look there are sales tax tokens being bought, sold or talked about. These things can only happen with an active and vocal membership like ours.

We received more press lately in ***Coin World*** magazine and I continue to receive regular correspondence from members seeking information and non-members seeking membership. One day I got a letter in the mailbox that stopped me in my tracks. I was not sure exactly how to take what I read on the front of the envelope. Then the more hysterical side of me took over and I enjoyed a very healthy laugh over it. In fact, even now I still chuckle when I think about it. Sometimes we are given a moment in life to reflect upon where we are and where we are going in life.

I had received a subscription offer for ***Coin World*** magazine addressed to "MR. TAXTOKEN". Now realizing that I have been called lots of things in my life, I was not sure whether I had been bestowed a title by someone who felt I needed an ego boost. The more likely fact is that I was on a computerized mailing list that generated the humorous subject at hand. In either event I took a moment to reflect upon what it really meant. I have had a huge passion for sales tax tokens over the last decade and having been the editor for the ATTS for the last couple years I figured I just could not pass on this one.

So, I will be subscribing to ***Coin World*** magazine with the alias Mr. Taxtoken, at least for the near future. I have bought, sold, researched, dreamed about and consumed my waking hours with sales tax tokens. While there are many members out there that may be more deserving of the title Mr. Taxtoken I thought it was rather appropriate that I used the title for at least as long as I am the editor and voice for the ATTS.

On a final note, we had another member convert to life membership!!! This makes two members in the last year. Daniel Lillard is relatively new to our organization but with his vote of confidence in our organization I am sure that we are headed in the right direction. I hope all of you will join me in thanking Daniel for his support and faith in our society. You will find an article by Daniel later in this newsletter.

Most of the rest of my editorial comments this quarter are comprised of information surrounding our upcoming elections and the close out of the spring auction. You will find those articles elsewhere in this newsletter. Enjoy the summer; enjoy your newsletter and another hearty thank you to those members who have submitted articles. I look forward to receiving more articles from those of you that I have not yet heard from.

Sincerely,

Robert W. Frye, editor (L-521)



## LETTER FROM THE PRESIDENT

*Dear fellow sales tax token collectors,*

*Wow! The auction was fantastic! Thanks to Bob for working so hard on it. Thanks to all the donors who contributed items. Thanks to everyone who bid. And finally, thanks to Don Barsi who kind of “planted the seed” on the whole benefit auction idea.*

*One of the benefits of having a regular, timely newsletter is that it gives us the ability to conduct an auction. I think it was a lot of fun and it benefited the society’s treasury.*

*The elections will take center stage the next couple of newsletters. This will be the first regularly scheduled election in many years. Participation in the last election was excellent at around 60% and I hope we can surpass that this time. This is **your** society. Let your voice be heard!*

*Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page: <http://groups.yahoo.com/group/salestaxtokens/>*

*All my best, John*

## 2006 ATTS SPRING AUCTION WRAP-UP

Our auction was an amazing success that was only possible by members like you. The donations made it possible to have the auction and the winning bids made the opportunity to make an incredible donation to the society checkbook. The auction netted the ATTS more than \$750. This auction along with other generous cash donations this year has brought the total donations this year to nearly \$1000. WOW, all I can say is thank you to everyone. We are now assured that for many more years to come we will not have to worry about our financial position. It will also assure that membership dues can stay at the same level for many years to come.

I would love to see this auction become an annual event for the club as a fundraiser. I also hope that we might be able to have at least one other auction per year by one of our members that would be willing to donate a percentage of the proceeds to the society as Don Barsi so generously did just a few months ago.

I want to thank all of the members who donated materials to the auction including: Billy Hatch, James Bird, John Ostendorf, Robert Frye and Jim Calvert and others. I will be looking for someone who would be interested in hosting future auctions for the ATTS. I enjoyed running the auction but it did consume quite a bit of time. Unfortunately for me by running the auction it did not allow me to participate in the bidding. We only had a few lots without bids and we had several very active lots. I am publishing the prices realized as a supplement to this newsletter so that it can be stored with your auction paperwork separately from the newsletters. The prices realized include the lot number, total number of bids on that lot and its final value bid with totals and highlights.

## 2006 ATTS ELECTION INFORMATION

I have received several nominations for our officer positions for this 2006 year election. I would like to leave open the invitation for nomination for one more newsletter by extending the date for nominations, as we will have at least one position open without another nomination. This will still allow me to include the ballots in newsletter #134 to be issued near the end of September. This will allow us to make our election results known in the final issue of the year (#135) and head into the New Year with our newly elected officers. I have included the statements of position for each of the members running as I have received them to date.

For clarification purposes, all offices are up for election. This election is open to any member in good standing. You do not need to be nominated; simply volunteer your services for a particular position on the board. Elected officers shall retain their offices for a period of three (3) years; this election is for officers from 2007 through 2010. The incumbents for President, and Editor will be running for re-election, however the incumbents for Secretary/Treasurer and both board positions will not be returning for the 2007 to 2010 service years.

Nominations can be sent to any current board member. (See the officer information section at the end of the newsletter). The nominations must be received no later than **MIDNIGHT, Sept 1<sup>ST</sup>, 2006**. Nominations should include name, membership number and a brief description of your experience and how you plan to make your position count. (The political stuff).

The ballots will be mailed to the ballot officials (I STILL NEED ONE MORE VOLUNTEER TO COUNT BALLOTS). The ballot officials will tally the votes, prepare a report, sign the report and forward the report along with the returned ballots to Carl Cochrane for permanent record keeping. Carl will then forward to me the information about the newly elected club officers.

**President** – The President receives motions from board members and petitions or objections from the general membership, and processes them as described in Article VI (Governance section). With board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

### **John Ostendorf (R-518), incumbent candidate for ATTS President**

*“Gee, ain’t it funny, how time.... slips away....” Any of you that could hear me singing that line would probably cast a vote for me in hopes that I would be too busy as president to visit a karaoke bar near you.*

*But seriously, the last three years have been good ones for the ATTS. The ATTS has changed over the last several years and it has been for the better. The fact that we are even having elections again is a great accomplishment.*

*The famous question asked by challengers to an incumbent is “are you better off today than you were four years ago?” In the case of the ATTS, I believe that the answer is a resounding YES!*

*Don’t get me wrong, I do not take individual credit for this. I served with a fantastic board of honorable gentlemen who all shared a vision of a better ATTS. Together, we amended the ATTS Constitution to enhance member rights. Those rights include regular elections, the ability to recall officers, and the inclusion of two at-large board members who represent the membership and decentralize board power. To me that was the single most important change made in the history of the ATTS.*

*Together we ensured a timely, regular, and professional newsletter. The newsletter is perhaps the most important aspect of membership. I believe the members are definitely getting their money’s worth now. A regular, timely newsletter has also allowed us to conduct auctions. These auctions have been fun and benefited the society financially.*

*There’s still more to accomplish. I would like to see our membership continue to increase and I would like to see more contributors to the newsletter.*

*In conclusion, I believe I have done a good job as president and respectfully ask for your vote if you agree. As always, if there is anything I can do for any member, please don’t hesitate to contact me. Together we can make this society better than ever!*

**Secretary-Treasurer** – The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and /or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, and amount and from whom received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the cost incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

### **Jim Calvert (R-533), candidate for ATTS Secretary-Treasurer**

*On the upcoming elections for 2007 through 2010, at the suggestion of Monte Dean, I would like my name added as a nominee for the Secretary / Treasurer office.*

*Born in the Seattle, Washington area long enough ago to actually remember using sales tax tokens and collecting them ever since. After serving in the USMC I have spent my career as a manufacturing services supervisor, manager of an antique clock shop, outside salesman and for the last twenty plus years running my own paint contracting business.*

**Editor** – The Editor prepares each issue of the official publication; solicits preparation of articles by member; selects materials from other sources and obtains permission for reprinted g as appropriate; determines the format and length of the publication; and distributes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides for their sale. He or she copyrights material in accordance with Article VIII (Official Publications section). He or she maintains files of source materials as an ATTS library, and provides bibliographies or library lists of material available for loan to members.

**Robert W. Frye (L-521), incumbent candidate for ATTS Editor**

*I grew up in Ohio and Missouri and now live in Parkville, Missouri. I have worked for a local engineering company for more than 17 years. I have a Bachelors Degree in Business Administration from William Jewell College in Liberty, Missouri. I also enjoy spending time fishing, both recreationally and in tournaments in Missouri, Kansas and Minnesota. I have exhibited sales tax token displays in local, regional and national coin shows. I have won several awards and placed 2<sup>nd</sup> or higher with each disply. I also enjoy selling/trading sales tax tokens and meeting other ATTS members in person and on the Internet.*

*My goals for the ATTS*

- *My first goal will always be to issue a high quality newsletter on time and with pertinent content while controlling costs of production.*
- *Second, to promote increased membership through shows, displays, articles and keeping an Internet presence.*
- *Third, increase awareness and participation within our own organization. This includes keeping long-time members interested and keeping the less experienced members from falling behind.*
- *Fourth, I would like to see annual national meetings or at least regional meetings of ATTS members.*
- *Fifth, I would like to see the continuation of regular feature columns and more interactive membership participation with the newsletter.*

*Much of what I have said above echoes what I had said several years ago but the same principles are true and will remain so on into the future. We have attained much but there are still mountains to climb and with a vibrant and interesting organization with active board members this will come to fruition. I am excited at the prospect of being able to show the society just what I can do.*

**At-Large Board Member 1 & 2** – This position is a voting position that serves as an advocate of the membership, provides counsel to the Board, and votes on matters concerning the ATTS. The possibility of special assignments or being asked to provide assistance to other board members on ATTS related projects also might be required.

**Monte C. Dean (R-384), candidate for ATTS At-Large Board Member**

*I would like to volunteer my services to the ATTS for the position of At-Large Board Member from 2007 to 2010. I would like to begin by making known my desire that John Ostendorf remain our President, and Robert Frye our Editor. I would also like to see that Jim Calvert is elected as our new Secretary/Treasurer. It has been many years since we have seen such a fine team, and I hope that we will be able to keep them in their positions for 3 more years. Please vote for them.*

*2006 marks the 20<sup>th</sup> year that I have been a member of the ATTS.*

**What I have done to contribute:**

- *Began the Yahoo site for Sales Tax Tokens on October 6, 2001. Presently with 138 members and has had over 1400 messages posted to the site since it began. Many of those exchanges have been used as articles featured in our newsletter.*
- *Completed the Color Matrix project for sales tax token color identification in 2002, which offers a 3-dimensional verification with simple instructions for 2662 exact color matches with an easy system for range identification.*
- *Wrote The Comprehensive Compendium of the American Tax Token Society Newsletters, over 260 pages, in 2005. Still needs editing, almost all of which has been supplied by Lawrence Lebel, before actually ready to issue.*
- *Began the series New Finds and Related Memorabilia in our newsletter a few issues back, which has contributed more pages of information than any other source.*
- *Continue to work toward a new catalogue on Ohio with the help of many contributors. The main goal of the work is for EASE OF IDENTIFICATION, which has been such a problem for so many for so many years.*
- *Continue to work on a completely new catalogue for Sales Tax Tokens, with over 400 pages already completed without pictures included.*
- *It is very rare that I do not send and receive as many as 60 emails each month to other members who I consider good friends. A great deal of information is exchanged in that way.*
- *I have always sent donations with my yearly dues notice every year.*

**What I would like to see the ATTS do:**

- *Membership is really what we need. In comparison to many of the other societies that I am a member of, it is very difficult for me to accept that we cannot increase our paying membership into the 200 range. I would like to see proposals and project assignments undertaken to increase our membership so that we can afford to produce bigger and better Newsletters. Selling membership on eBay, or starter collections including membership, contacting past members, classified*

*advertisements in national coin magazines and newspapers, as well as articles supplied by our members could all be considered to help contribute to an increase in our numbers.*

- *A set standard for advertising rates for our Newsletter.*
- *Return to the awards previously given to those who display at local, state, and national coin and exonumia shows.*
- *Membership list, as we had for so many years. Some members will not want to use their addresses, but it would be great to at least have the email addresses.*
- *Set a yearly date for material donations for an auction, as we had last issue.*
- *Possibility of a yearly token produced only for our members as we had in some past years.*

## NEWSPAPER CLIPPING

Remember that some articles of interest are found from states that never even issued sales tax tokens. Always be on the lookout for interesting articles that you would like to share.



Taken from The Bismarck Tribune, Bismarck, North Dakota, Monday, October 21, 1935

# PRINT NUMBERING SYSTEM FOR OHIO SALES TAX STAMPS

By James Bird (R-539)

The U.S. Bureau of Printing and engraving prints U.S. Currency. They have a very elaborate checking and accounting system for every bill they print. Every sheet of bills (notes) that come off the press is supposed to be inspected for errors. Not everyone is perfect and a few are missed from time to time. When a bad or imperfect sheet is spotted, the sheet is removed from the line. When the press is working fine there may be none to replace. Most printing errors occur from the ink running low or out. Paper folds or jams can also be a source of imperfect sheets.

The sheets then go to a numbering press. It is set to number 4000 sheets at a time. Each sheet is inspected down the line till the stack of 4000 sheets is done then a new stack of 4000 is started again. Each stack must have 4000 sheets per stack, but what if one or more sheets for that stack were pulled due to printing errors? This means that the stack would be one or more sheets short. They cannot ship odd amounts of notes since each strap of notes must contain 100 sequentially numbered bills.

They have a replacement system to prevent odd numbers of notes and keep the integrity of the numbering system. The replacement sheet for each sheet that was pulled out is called a star note sheet. These sheets have identical numbering to the first series except that their final digit is replaced with a star. If you ever go to a bank and get a pack of 100 new crisp notes there is a chance you will receive some star notes. Each and every pack runs from 000 to 099. Sometimes when going through them you may find a star note that replaced a note in sequence that would have been missing. With a star note to replace it the count of each strap still maintains 100 notes. Sometimes there are many star notes in each pack of 100.

In **ATTS Newsletter #119** Oct-Dec 2002 article ***Ohio Sales Tax Receipts*** p. 8. The question of duplicate numbered receipts was raised and not able to be definitively answered. I would like to offer some additional food for thought on this subject.

While I don't want to go into the whole numbering system for Ohio Sales Tax Stamps, it is important to establish a known methodology for replacement note numbering systems. It is hoped that this system will give some type of clue how the printers for the Ohio Sales Tax Stamp replacement/error stamps were dealt with. The different printing companies did not have or use nearly as elaborate a system to check for errors as the Bureau of Engraving and Printing did. Each company had their own numbering system and apparently dealt with replacement stamps in their own way.

Reserve and Columbian used 4 numbers + letters in their system. Merrick used 5 numbers + letters in their system. Each stapled pack had 100 stamps numbered from 0 to 99. Sometimes the sequence was missing one or more stamps. An odd or unrelated number or even one without a serial number (blank) was inserted into its place to maintain the pack of 100. These could be the same as star notes, but once these packs are broken there is no way to tell that they were used for replacement stamps. There would be no proof as singles that it was a replacement or just a misprinted stamp.



I have a stapled and unbroken Columbian pack of 100 stamps with 24 identical stamps with the numbers (!!!E5981). This is a different number than the pack itself which has sequence (IBEC5400) (!! = Black arrows like). To clarify every 4<sup>th</sup> stamp has the identical serial number of !!!E5981. For example: IBEC5400, 5401, 5402, !!!E5981, 5404, 4505, 5406, !!!E5981, 5408, 5409, 5410, !!!E5981, 5412, 5413... The whole pack is this way. There are 24 of these !!!E5981 numbered stamps. Maybe someone can top this with a whole pack of 100 with the same number, or even a weird misprinted one.

I also have another pack has CCIG9300, 9301, 9302, CCGO9815, 9304, 9305, 9306, CCGO9819, 9307, 9308, 9309, CCGI9823 etc... The whole pack again is this way. Every 4<sup>th</sup> number is the other sequence of numbers (not identical is in the first example). All this and still maintaining the pack of 100.

What should be remembered is that most packs have no missing numbers. Some stamps will have no serial number at all in order to maintain the 100 count. They must have tried different ways to keep every pack, and box all to have perfect counts. It seems illogical to have the press misprint every fourth sheet without fail. Along side this to replace these sheets with another sheet with a sequence of notes four numbers apart. Maybe they had a pressman with a little mischievous thought to try to test us down the road. To see if we are smart enough to figure his stacking of serial numbers out.

Anyhow it must have been a way they had to make sure each pack had the exact amount. Also I find a pack now and then with a stamp with no serial number at all. I would be interested to hear from other members by writing to the editor about other stamp pack numbering. Don't assume that just because it is in a stapled pack that it is complete and sequential. Maybe in time we will figure out this mystery.

## **OHIO SALES TAX STAMP REFERENCE BOOKS**

**By Robert A Mason**

Looking through old e-mails I stumbled across some references about Ohio Sales Tax Stamps that I thought I would share.

1. State and City Revenues & Tax Stamps of the United States, George D. Cabot
  2. Hubbard State Revenue Catalog, pub 1960
  3. 1978 Addenda
  4. 1979 Supplement
  5. 1989 Supplement
  6. State Revenues Stamps, Elbert S.A. Hubbard 1992 ed.
  7. Hubbard 1992 Supplement
  8. State Revenue Society Newsletter supplement to Hubbard
  9. US Sales Tax Tokens & Stamps: A History and Catalog, Malehorn & Davenport
- The differences between #2 and #6 is reduced page size and deleted city and county stamps.
  - Hubbard references don't list some items that Cabot listed
  - Another publication of note Riley's Fiscal Philatelic Literature Handbook – Index to revenue articles published in philatelic magazines.

# WHY I COLLECT

By Daniel Lillard (L-580)

## Tax Tokens Remind Us of a Simpler Time

I have always been a collector. It started with rocks, and over the years has led to countless other things. Some are serious, like my collections of coins and tokens, and 18<sup>th</sup> century English furniture. Others are just plain wacky. Like my collection of phone books from my hometown in Indiana.

Hearing how other collectors begin their obsession always fascinates me. Thinking about that the other day made me wonder why I collect tax tokens. Sure, I'm a pseudo-serious numismatist, a card-carrying member of the ANA (and ATTS!). Yes, I love history, but that's not really it. I believe it's because tax tokens take me back to a simpler time.

My parents grew up in the Ozarks, miles from the nearest town. Both were from large, poor families. My father, one of 11 children, was only allowed to go to the third grade. Education seemed unimportant when there were gardens to plant and mules to feed. (Many years later, as he lay dying of cancer, he gave the family a much needed laugh by becoming suddenly lucid and saying, "Gotta keep those mules out of the house!")

Daddy's life changed nearly overnight, when, at age 19, he was drafted into World War II and was taken first to Saipan, then to Kwajalein in the Marshall Islands. I don't believe he had even left the county before! Worse, the mission he was sent on was to ferret Japanese soldiers out of their hiding places, as some didn't realize the war was over. Like many young men of the time, his simple country life had changed forever.

When I was 10, in the 1960's, daddy gave me my first tax token. Somehow one little red Missouri "Mill" had survived his many moves. It was very special to him and he used it to tell me the story of tax tokens and how they would go down to the little store in the "holler," buy things and use the tokens. It was the first time, I'd heard of them, and I found the concept of "less than a cent" more than a little confusing. I could tell by the way he talked that it took him back to a simpler, happier time.

Like many young men of my time (the post-war years), I've had a much easier life than my father. I was fortunate enough to graduate from college, and have had many other opportunities my parents would find amazing. I've never even lived in the country!

But somehow that little tax token (and the hundreds I've collected since then, but that's another story) still weaves its spell on me. Sometimes, lying in bed at night, I wonder: what if, instead of getting up tomorrow morning, getting on the train and going to a business meeting, I could just take my little Mill down to the store in the holler?

## NEWSPAPER CLIPPINGS

In the category of what to do when you have too many sales tax tokens I thought these articles could give some insight. Of course this assumes that you know how to play poker and your poker partners are okay with bidding in tenths of a cent. I guess this is a twist on penny ante poker??? Always looking for newspaper articles, please send them in if you find some you think the members would find interesting.

### POKER PLAYERS MADE HAPPY BY 1-5 CENT TOKENS

OLYMPIA, Wash., Aug. 3.—(UP)—When the Washington state tax commission conceived the idea of using metal box tokens, worth one-fifth of a cent, in payment of its sales tax it may have initiated the move for federal coinage of fractional cents.

Commissioner T. M. Jenner predicted that if many more states adopted the token system of paying the tax, the demand for national coinage of smaller coins would grow.

Since Washington issued its first metal tokens, Illinois, Mississippi, Oklahoma and Colorado have adopted laws authorizing use of tokens.

The tokens are aluminum, between the size of a nickel and quarter, with a hole in the center. They are issued in fifth-of-a-cent denominations, good for paying the tax on each 10 cents or less of purchase under the sales tax.

### Mississippi Raises Tax Token Ante

JACKSON, Miss., (AP)—The state tax commission, ordering several million new plastic tax tokens to increase a dwindling supply used in the collection of the sales tax, also started a hunt for millions of missing tokens.

Officials said there should be plenty. The state had bought 73,730,000 of the one-mill ones and 14,815,000 of those of five-mill denomination which meant 44 per person in the state.

One of the biggest losses from circulation occurred immediately after plastic tokens were introduced. The reason: they became popular as poker chips.

—Save Your Tin Can—

Taken from *Nevada State Journal*, Reno,  
Nevada, Sunday, August 4, 1935

Taken from *Nonpareil*, Council Bluffs, IA,  
November 29, 1943

# SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 ([rharnish@lhup.edu](mailto:rharnish@lhup.edu))

*This is a belated publication for the column. I received this too late to publish in the last newsletter but we should get caught up by the next newsletter. Thanks again to Ralph for his hard work and efforts to keep us informed of online sales tax token sales. This column really helps us to keep track of trends in sales tax token pricing.*

There were some interesting items related to our specialty sold this past quarter on Ebay. An item described as "Scarce Unlisted Kentucky Sales Tax Token" reached \$77.85 on March 19<sup>th</sup>. It was described as being on thin tin (like a tobacco tag), 17.5 mm diameter with gold color and black printing. Any speculation from our knowledgeable membership as to what this might be?



*There has actually been quite a bit of discussion about this token on the Yahoo forum and it appears to be a pattern piece that was described in Newsletter #131 page 15 New Discoveries.*

A great looking Alfeld and Healey Co. tax token from Livingston, IL, almost uncirculated was fiercely bid up to **\$315.00**. Twenty-one bids were received on this scarce piece, which closed on February 17<sup>th</sup>.

An Illinois cardboard tax token, rarity 8 sold February 19<sup>th</sup>. Closing at **\$179.77** to the highest of 6 bids. This was the script token from Wyanet, ILL (IL-L105, rarity 8) with white cardboard and black print, uniface and described as being VF with some stains and soiling. A picture was provided by the seller and this token looked very presentable to me.

A wood Tenino, WA tax token, White Front Garage in very nice condition brought \$104.37 to the highest of 7 bids.

A very interesting group of 110+ US tokens Sales Tax Tokens brought \$178.20 closing February 23<sup>rd</sup>. This was the nicest grouping of Illinois provisionals I have seen on eBay in quite some time; unfortunately I was not aware of it until after bidding closed. This lot

had pieces from Ladd, Rushville, El Paso, Witt, St. Anne, Virginia, Mt. Olive, Gillespie, New Boston and many, many other Illinois towns plus tokens from a number of other states. I would rate this lot a great buy at the price paid.

A Witt, IL provisional closed at \$86.24 on February 9 with 15 bids.

A huge lot of 462 Washington 1935 tax tokens in a mason jar found a buyer at \$26.00 plus \$8 shipping.

Another group of 100+ Mississippi sales tax tokens in aluminum and steel was bid to \$23.94.

A Jackson County, IL Murphysboro Chamber of Commerce cardboard tax token found a bid of \$12.98. This token was described as 2.5 inches (long) by 1 inch (high). Scans of both sides show a substantial thinned upper left corner on this piece.

Mt. Olive IL provisional brought \$10.50 on February 17<sup>th</sup>. This same price was bid for Gillespie and New Boston IL tokens in separate lots on that same date.

A Humboldt, Nebraska Anti-Sales tax token had five bidders; it was won at \$9.51.

A Roanoke IL provisional sold for \$9.07 with 7 bids.

A roll of 50 Arizona 1 mill tax tokens sold at \$9.00 on January 1, 2006 to the lone bidder.

Cambridge IL provisional brought \$7.79 on February 17<sup>th</sup>.

Herrin, IL provisional was bid to \$6.06 with 3 bids.

A 1935 Washington State Mecca Café Tax Tokens sold on January 2 for \$6.05. My notes do not show if this was one or several tokens, the lot description said, "tokens".

A lot described as Louisiana Public Welfare Tax Token – Golf Ball Marker was bid at \$5.50 on December 22, 2005



## ADVERTISEMENTS

**WANTED:** Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

**United States Sales Tax Tokens and Stamps: A History and Catalog**, M.K.

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

**ATTS Token Giveaway** - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone.



- **What we have available:** Each member is entitled to request one each of the Miscellaneous O22 token, Missouri O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens with sufficient postage. Requests made without a self addressed stamped envelope will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

**ATTS Catalog Supplement Pages:** There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

**Photo's Needed** of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11<sup>th</sup> Ave S.W., Rochester, MN 55902. e-mail [moxking@aol.com](mailto:moxking@aol.com)

**Wanted:** Paper/Cardboard sales tax items including scrip, token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

**Tax Tokens with Error's Wanted** also pictures of your errors for my scrapbook. Joe Steger, 585 Diagonal Road #106, Akron, OH 44320-3071. ph 330-762-7684 or e-mail [steger6@sbcglobal.net](mailto:steger6@sbcglobal.net)

**Ohio Tax Stamps Wanted:** Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail [jamesbird@earthlink.net](mailto:jamesbird@earthlink.net) or contact the editor to be put in touch via regular mail.

**For Sale or Trade:** Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail [billywethridge@comcast.net](mailto:billywethridge@comcast.net) for information or offers.

**Collector wishes to purchase dog licenses or tokens** from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail [rharnish@lhup.edu](mailto:rharnish@lhup.edu)

**Looking to buy Illinois Provisionals and transportation tokens.** Please e-mail list to Les McCalip at [Les\\_McCalip@hotmail.com](mailto:Les_McCalip@hotmail.com)

**Collector needs IL Metal Provisionals** to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail [donthannen@aol.com](mailto:donthannen@aol.com)



## FINANCIAL REPORT

March 1, 2006 - May 31, 2006

<b>Balance 3/1/06</b>	\$ 540.17	Income (4/1-4/30)	
		Dues & Donations	117.00
Expenses (3/1-3/31)		<b>Balance 4/30/06</b>	\$ 372.74
Postage & copies	1.50		
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues & Donations	10.00	Postage & copies	0.00
<b>Balance 3/31/06</b>	\$ 548.67	Income (5/1-5/31)	
		Dues & Donations	90.00
Expenses (4/1-4/30)		<b>Balance 5/31/06</b>	\$ 462.74
Postage	5.59		
Newsletter	287.34		

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape to cover expenses for the rest of the year.

**DONATIONS:** Donations this year are \$194.00. Thanks to Clarence Glenn, Britt Hall, Jim Majoros, Bob Straker, and Larry Warner for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. (

## ORGANIZATIONAL REPORT

March 1, 2006 — May 31, 2006

### NEW MEMBERS:

### REINSTATEMENTS:

**MEMBERSHIP** (May 31) 114

**DROPS:** Marsha Bonham, Ken Branscomb, Billy Ethridge, Loran Frazier, John Hunter, Norm Kemp, Robert Lande, Douglas McCubbin, Keith Pierce, Howard Wonderlich

# ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

## OFFICERS

### **President/Awards**

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PO Box 14514  
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### **Secretary/Treasurer**

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## BOARD MEMBERS

### **At-Large Position #1**

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### **At-Large Position #2**

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5010 NW Shasta  
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## MISSING MEMBER

Tim White (L-392) Last Known Address Rocky Face, Georgia.

## ATTS NEWSLETTER

Official Quarterly Publication of  
**The American Tax Token Society**  
Robert Frye, *Editor*; P. O. Box 14514  
Lenexa, KS 66285-0514





# **ATTS NEWSLETTER**

**July - Sept 2006**

**Volume 36, Issue 3**

**#134**

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**Special Supplement**

***2006 Election Ballots and Return Envelopes***

## EDITORIAL COMMENTS

The summer has started to fade and our thoughts turn to falling leaves and cooler temperatures. This is a wonderful time of year as the fall coin show season starts. With the conclusion of the recent ANA show in Denver the emergence of regional and local shows. Now is the time to start putting ATTS membership applications on local bourse floors to attract new membership. Our membership is more active than I remember in a long time and I hope to utilize this excitement to gain new members.

I would like to take this time to expand on what was said in the last editorial. Sales tax tokens and talk about sales tax seems to be everywhere around us if you look. John Phipps send me an article that was published on the website [www.townhall.com](http://www.townhall.com). For those of you who don't know, Townhall.com is a type of news site that features recent events and thought provoking editorials. In a recent editorial by Paul Jacob titled ***Penny-wise, pound-for-pound foolish?***, dated June 11, 2006. Paul talked about discovering a tax token in his stuff and he linked to the ATTS website (<http://www.taxtoken.org>). He linked to the state issued sales tax token chronology page while recalling his experience with Missouri and Oklahoma sales tax tokens. His article continued and ultimately discussed the projected demise of the Lincoln Cent. Its nice to have a nationally known website and a well-known author referencing our organization.

The National sales tax debate is also still alive and well in our present day congress. The latest proposed bill HR 25 has been developed along the same theories of the Sales Tax Act of 1921 proposed by Senator Reed Smoot (R-Utah). Today's articles and actions are tomorrow's history. All of this history is collectable. Do you think that back in 1933 when George Magee, Jr. was buying boxes of tokens from the original manufacturers/banks/municipalities that he was looking at the history of sales tax? Of course not, he was looking at the present potential for producing history. It is hard for us to grasp the thought that what happened just a second ago is now history, but its true.

***Coin World*** published articles about sales tax tokens in June and again in August. The events of seventy years ago are still very relevant to today. I think that we are even gaining respect as the auction price levels per token are starting to inch higher and higher. No longer are sales tax tokens considered sold by the pound (okay some still are). Long time dealers are recognizing that they need to carry these tokens as part of their normal token offerings at shows. So remember to ask for sales tax tokens when you visit your favorite dealers table at the next show you attend.

You will notice in this issue the update to our financial page that includes the proceeds from our benefit auction. Wow, I am very excited to see our balance up where it was several years ago! Another hearty thanks for those who donated materials and bid on the lots, without your support we would have another difficult year ahead. A hearty thank you to those members who have submitted articles. I look forward to receiving more articles from those of you that I have not yet heard from.

Sincerely,

Robert W. Frye, editor (L-521)



## A LETTER FROM OUR PRESIDENT

*Dear fellow sales tax token collectors,*

*Election season is in full swing for the ATTS. Please let your voice be heard by voting. If you are uncertain about a candidate's position or want more information, contact that candidate. This is **your** society. The board should represent the membership's interests.*

*The board will have a couple new members. Unfortunately, Carl, Jerry, and Tim are all passing the torch. Thanks to each of these fine gentlemen for their service to the society. I've truly enjoyed working with each of these men and hope they will continue to participate. These three men have a great deal of knowledge and wisdom, which they have kindly shared, and I have learned from each of them.*

*I have heard from a couple of new members in recent months. That's great! Keep those emails coming. I always enjoy hearing from any member. Our society is more than a newsletter; it is our chance to interact with fellow numismatists.*

*Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page: <http://groups.yahoo.com/group/salestaxtokens/>*

*All my best,*

*John*

## THE ELECTION PROCESS

First, the Secretary/Treasurer will send a list of all eligible voters to the ballot counters. All ballots will be mailed to James Bird (R-539), in the pre-addressed envelopes provided, to be **postmarked no later than October 31, 2006**. The ballots will then be sent to Michael Florer R-409, who will then forward them to our Secretary/Treasurer Carl Cochrane for record keeping.

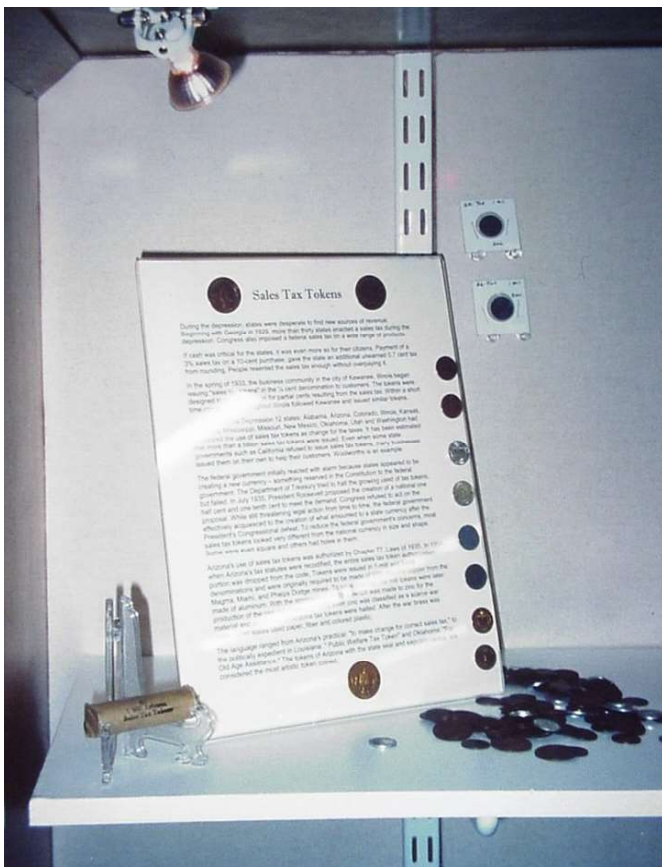
Both James and Michael will submit an independent final report to Carl, signed and dated with the vote counts. Carl will then forward to me the final election results, and they will be published in newsletter #135 (Oct-Dec 2006). These results will stand if not challenged within 30 days of the date of mailing for newsletter #135. After that time all materials held by outgoing board members will be exchanged with the incoming board members.

# ATTS MEMBERS AT THEIR BEST – EDITORS AT THEIR WORST

By Robert Frye (L-521)

Once in a while you run across a situation in life that humbles you, here is one of mine. We have a wonderful addition to the ATTS that joined our ranks in the middle of 2005. That addition is Marsha Bonham, the Cochise Co. Treasurer in Bisbee, Arizona. Marsha joined while preparing an exhibit on Arizona Sales Tax Tokens. Unfortunately I did not have a filing system in place during my move last year and misplaced a letter that I received from Marsha's administrative assistant. Around the same time I also received a letter from our treasurer Carl Cochrane that spoke of Marsha's project. The end result is that I have to eat crow for my failure to aid a fellow sales tax token collector. I never lost the letters, just misplaced them, so after finding them at the bottom of a box here is her story. (Marsha has continued to correspond with Carl, so here is the information as I have reconstructed it.)

While preparing her exhibit on sales tax tokens from the state of Arizona Marsha stumbled across the ATTS website on the Internet and wrote to Carl and myself. Carl sent her some information and an application and she joined the ATTS shortly thereafter and even sent a donation along with her membership. She asked for some help in obtaining specimens for the display that she was preparing. Again I failed to respond to her needs by not publishing the want ad in the next newsletter that was sent out a little over a month later.



Still somehow she persevered and was able to launch her display on the Arizona sales tax tokens without my support. I failed to pass along the information to the balance of our membership so that others could have helped too. I feel especially bad that there are a few of our members who live close to her locale that might have been able to give her a hand in person. Despite my failure Marsha has given our organization a vote of approval by renewing her membership for another year and has continued to correspond with Carl by sending him information about the exhibit and its successes.

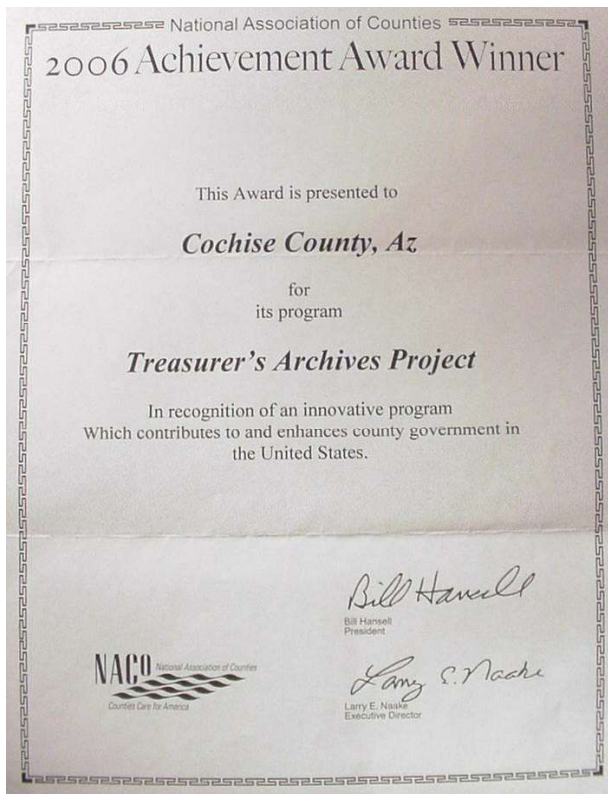
To the left is the photo that she sent to Carl of The Cochise County Archives Mini-Museum Arizona Sales Tax Token Display.

In early July 2006 Marsha wrote to Carl:

*"I'm sorry I've been too busy to keep in touch. We did open the Archives and we do have some tax tokens on display. I took a photo but I don't have developed yet. (The photo is shown on the preceding page)*

*I have many other displays I'm working on. We had it in good shape for dedication but not final. Hope I can finish before I retire!*

*Thanks for all your help. If my photo comes out I'll send you a copy."*



Marsha's exhibit has also received an award from the National Association of Counties. The award is the 2006 Achievement Award presented to Cochise County, Arizona for its program Treasurer's Archives Project. In recognition of an innovative program which contributes to and enhances county government in the United States.

The award is pictured to the left.

I hope that Marsha will accept my sincerest apologies for not helping at the initial time of need. I am humbled by her zeal and hope that this will be my last time to have to eat crow. (However somehow I doubt that)

I have called Marsha and have asked if there is anything else that the membership can do to help the project. She stated that she had just really begun to get the display together and was interested in gaining more information about the history of the issuance of the Arizona tokens and their use. She also stated that the exhibit needed additional specimens, most especially the zinc and aluminum tokens that have not held up as well with age. I have placed an advertisement for Marsha in the advertising section of the newsletter, if you have information or tokens you would like to share with her and/or the exhibit please contact her at the address listed in the advertising section of the newsletter.

On a final note Marsha sent Carl a copy a newspaper clipping covering the opening ceremony for the project. It was featured on Wednesday March 1, 2006 in the **Sierra Vista Herald and Bisbee Daily Review**. The article is shown in its entirety on the following page.



# Through ice and 'rain,' history stays alive in archives project

BY KARLA JENSEN  
SPECIAL TO THE HERALD/REVIEW

Feb. 1 marked a moment in time that will not be forgotten. Cochise County, Arizona marked its 125th anniversary and the new County Historical Archives Center, recording more than a century of rich history, officially opened its doors to the public.

The new center, dedicated at a ribbon cutting ceremony on the county's official anniversary, included appearances by Miss Arizona Audrey Sibley and Gladys Ann Wells, director of the Arizona Department of Libraries, Archives and Public Records.

The doors to the new center and "mini" museum showcased a treasure trove of documents, photographs, artifacts and personal mementos reflecting some of the most famous and infamous families in our state and nation's history.

"We've come a long way since the days when our documented past was stored in places like the old county jail, and basement of the Sheriff's office," explained Cochise County Treasurer and long-time local historian Marsha Bonham.

Bonham, along with other active stewards of local

were nearly destroyed more than 25 years ago.

According to Bonham, since there was no formal facility to store the hundreds of books of documents, they

to what used to be the high school gym.

The basement storage proved almost catastrophic for the documents when a water line burst raining over

others were saved from destruction from mold by storing them in probably the oddest place yet — a local merchant's meat lockers.

"According to the state,



**Pictured at the recent grand opening for the Cochise County Historical Archives Center are, from left to right, Marion Fletcher, deputy county treasurer; Paul Newman, Cochise County supervisor; Gladys Ann Wells, director of the Arizona Department of Libraries, Archives and Public Records; Audrey Sibley, Miss Arizona 2006; Marsha Bonham, Cochise County treasurer; and Pam Munsey, assistant to county treasurer.**

COURTESY PHOTO

**SOME OF THE ARCHIVAL MATERIAL THAT MAY SURPRISE, EVEN AMUSE VISITORS INCLUDE DONATED PHOTOS FROM LOCAL CELEBRITIES FROM THE MOVIE INDUSTRY AND RETOUCHE PHOTOS OF SEVERAL DECADES OF THE MINES, AS WELL AS MINING COMMUNITIES THAT NO LONGER EXIST.**

throwing out perfectly good hamburger to save history.

So a local meat shop owner graciously offered his facilities, also sacrificing perfectly good meat.

Once the books were sufficiently frozen to prevent mold from forming, they each had to be thawed and dried. The best way to accomplish this, while saving the paper and the ink, was to insert newspaper between every single page.

Several people over the course of a weekend laboriously made sure that history was preserved.

Finally the books were moved to the Bisbee old high school gymnasium, but after nearly 20 years, the floor was threatening to cave under the weight of the books leading the treasure trove to the Archives Project to form the Archives Center providing the funds and the work necessary to create the new center.

Some of the archival ma-

the mines as well as mining communities which no longer exist.

There are photos and mementos of sports teams before the turn of the century, photos of the original Hereford Bridge and even a little-known story about the summer when John F. Kennedy was a cowboy coming to build a ranch in the J-6 area in 1936.

Beyond the museum, like metal fortresses, are floor to ceiling shelves containing pen and ink, and typeset records proving the existence of some of the most important ranchers, military installations, notorious lawmen, Apache and Mexican rebellions.

The shelves also include some of the most utilized stagecoach and railroad lines in the country around the late 19th and early 20th centuries.

The County Archives Center is free and open to the



# CALIFORNIA LEIGHTON DAIRY REPRINTS- ONLINE DISCUSSION

By Monte C. Dean (R-384) & Bob Straker (R-563)

Today I received the fifth "this token a reprint" variety of the Leighton Dairy Lunch issues, and I must say I have a question if anyone would like to add their opinions. I have a full set of all 16 of the "regular" issue Leighton's, including both the imperforate and rouletted varieties of the tougher 15 cent oranges and the 20 cent pinks.

The "reprints" - however, have always seemed to be much, much harder to find than the "originals" and in over 25 years of collecting I have only found 5 of the 14 possible different "reprints".

I had always wondered, but now having five different of the reprints, I think I am safe to say that this entire ISSUE seems to me to have been printed at exactly the same time. Both the "original" and the "reprints" are on EXACTLY the same paper (with 60X magnification and fiber comparisons), the printing is EXACTLY the same, including the ink color AND the depth of the strike of the lettering. And most importantly - the ROULETTING is EXACTLY the same - and not only exactly the same - but they even begin and end at exactly the same spot on both the "original" and the "reprint" issues.

It would seem to me to be absolutely IMPOSSIBLE for the "originals" to have been printed at one time, and at some later time have those that are marked, as "reprints" are EXACTLY THE SAME in EVERY single respect.

I intend to do some additional investigations into the matter, but for the time being, I WOULD REALLY LIKE TO HAVE THE OPINIONS OF ANY OTHER COLLECTORS WHO HAVE EXAMPLES OF BOTH THE 'ORIGINALS' AND THE 'REPRINTS' especially if they have the matching color examples of both. I would be quite interested in other opinions on this subject. – **Monte Dean**

I have seven of the "this token a reprint" variety of the Leighton Dairy Lunch issues and I have to give it to you Monte as under close exam I think you are right. The paper is the same and the printing appears to be the same but the real "proof" is the rouletting, as you said exactly the same. Great catch Monte, I sit here with about the same amount of these as you and never even thought about this. – **Bob Straker**

## RARITY – A RE-EXAMINATION

By Monte C. Dean (R-384)

Questions about something I thought worked have caused some disagreement in the past. This disagreement forced me to examine what I had thought in more detail. The resulting revision, thus far, has always resulted in a better understanding of the material presented. With that said, lets take a look at the current R1 - R10 rarity system.

I hope since this is such an important topic that we will get some additional feedback from those concerned. The rarity index affects all tokens regardless of type, age, composition, state of issue etc...

The first reason I so dislike the R1-R10 system as it stands is pretty plain. It is misleading. The M&D did an excellent job of giving a firm explanation of these numbers as far as how many tokens known fell into each R number. They in no way tried to mislead anyone with the system. I believe the system is inherently flawed simply because what is printed is taken as the literal truth by so many that even a very definite statement is so often overlooked or so easily forgotten. This is especially true for the novice collector who believes that if the book says R7 then that is how many is known, period.

If even the more advanced collector screeches and screams about the R number being incorrect about a certain token, what is that telling us? It is telling us, in my opinion, that even though the catalog has tried to give a range, rather than an exact pinpointing, as to the probable known issues, that the reason for even those more advanced collectors to throw a fit about the R number given being incorrect is due to their basic belief that that R number is somehow set in stone.

So from this point, where to go? My first thought was that we needed to do two things. The first was to put a BIG and I do mean BIG boxed "warning" immediately after our explanation of what the rarity numbers encompassed as far as the number of known issues. My second thought was that we needed to do the same thing the M&D did, when it changed the scale that was used in the original Chits, which is where so much of the M&D came from.

In trying to come to some decision on that scale, I had a couple of misgivings. The first being that collectors who had used the M&D for some 12 years already would ASSUME that we were using the same number differentiation as the M&D did. But thinking that also implies that STT collectors are dumb, which they are not. So I dropped that as a reason for not using a remodeled R1-R10 system. If we make a good effort to show how the change was made, and be certain to point out the differences of a new system, even long time collectors will not have that hard of a time adapting to something new, as long as it is logically presented, and explained well. The second problem I thought might carry over with this new R1 - R10 system was simply a matter of rebellion against what was used in the M&D. Period. In other words, there are one heck of a lot of collectors out there that will take any major change that we make from how the M&D did it as some indication that we think we are better than they were. Which is, of course, not true. We have the M&D, and previously Chits, as guidelines as far as what we want to advance from. Not that we want to say they were wrong and we are right. But the possibility still remains that unless such a big change is correctly presented, some of that disgruntlement might still remain.

So what do we do to redesign the R1-R10 system that would be less likely to cause misunderstanding, but still present a more variable approach to the number of known issues? As when the M&D expanded the terms from what was presented in Chits, I thought that perhaps that might serve as an answer. So here is how I thought that change could occur.

At present the M&D uses the following guidelines:

R10 - 1 – Unique  
R9 - 2-4 Extremely Rare  
R8 - 5-10 Very Rare  
R7 - 11-20 Rare  
R6 - 21-50 Extremely Scarce  
R5 - 51-100 Very Scarce  
R4 - 101-500 Scarce  
R3 - 501-2000 Common  
R2 - 2001 - 5000 Very Common  
R1 - 5001 or more - Extremely Common

There are only two things I would like to change here, as far as terminology is concerned. The first is to change UNIQUE to PRESENTLY UNIQUE to emphasize that there is only one known RIGHT NOW. I think this single word change just on the R10 alone will help dispel some of the belief that we have searched the world over and this is exactly how many exist.

The second is that I would prefer to list them from R1 to R10, instead of from R10 to R1, to also emphasize how many tokens are known to exist. Let's face it. If all of the "real" collectors of STT's got into a single room with their entire collections, duplicates, and stock, and bid on anything less than an R6 I doubt there would be many big bids for anything presently known under R6 simply because there are still way more tokens known at that point than there are "die hard" collectors.

Taking those two changes into account, what can we do to change the actual "known" numbers that I believe would more readily fit what we do and don't know?

Here is what I propose for a new scale:

R1 - 10,000 plus known - Extremely Common  
R2 - 5,000 to 9,999 known - Very Common  
R3 - 2,000 to 4,999 known – Common  
R4 - 1,000 to 1,999 known - Somewhat Scarce  
R5 - 500 to 999 known – Scarce  
R6 - 100 to 499 known - Very Scarce  
R7 - 50 to 99 known – Rare  
R8 - 20 to 49 known - Very Rare  
R9 - 2 - 19 known - Extremely Rare  
R10 - 1 known - Presently Unique

As is evident, this greatly expands the number we believe me know exists, especially in the R6 to R9 range, where it is really most important. It would also mean that it was much, much less likely that a single find of tokens would drastically change these R numbers. Additionally, if we also emphasize, at the same time, that there has never been known to exist much more than maybe 150 to 200 dedicated sales tax token collectors at any one time, at least until present, it won't take much for a knowledgeable collector to understand that if that is the probable number for the demand of a given token, it is necessary for a token to at least be in the R6 and above range for the demand to exceed the supply.

When all is said and done, the R1 - R10 system is really a whole lot less hassle to use than verbal descriptions. It takes less space, is much easier to define in a specific spot in a catalogue, and is far easier to indicate on holders for tokens, as well. But I really do believe if we are to maintain this R1 - R10 system, some of these changes that I have outlined above must be considered and a consensus on those changes should be made.

I would also point out that the reason I used the verbal description on the Oregon article was two fold. The first was that it was one of the easiest places that the R1 to R10 system could be challenged, simply because all of those types and varieties are so new. The second is that I did specifically want some feedback on such a change, to see if anyone was paying attention to such a drastic alteration, and maybe get some reasons as to why the R1 to R10 should be maintained in some form.

At this point I would also like to mention that I think the M&D did us a great favor as far as giving us some warnings on what we really need to concentrate on to develop a good catalogue. There were four main things that I learned when the M&D came out. Those being:

1. We really have to work on the rarity scale, somehow, so that everyone won't be having a fit about wrong R numbers.
2. We really need to figure out a way to get more collectors involved in the process of the production of a catalogue so there won't be so many "new finds" and changes immediately after it's publication. This article we are working on now is a prime example of how to reduce some of that. When everyone knows they will receive first find credit if they report the find, and be listed in the catalogue as such, it gives everyone some incentive to report it NOW rather than AFTER the publication of the catalog.
3. Somehow we all have to be talking the same language on colors. I've proposed the Dean's Color Matrix for that base, and so far I haven't heard any dissent. If we are using a range of colors for types on plastic and fiber (and even some metal, as Tom Holifield recently pointed out) that we have all agreed to in advance, all based on a single source, we will be able to go a very long way in establishing a true color format (and range of colors rather than a single color per type) that can be relied on.
4. Before any final catalogue goes to print, it has to be reviewed, if at all possible, by as many active collectors as will volunteer to do so. Instead of it being an authored book, it should be a compiled book, so we can use the superior knowledge of many experts in their given field to produce the final results, rather than having a very limited claim to production. I want to see as many names at the top of chapters as we can get.

## 2006 ATTS ELECTION

I have included the statements of position for each of the additional nominations received since the last newsletter. For the descriptions of the offices and the background information for those not listed please refer to Newsletter #133. All offices are up for election. Elected officers shall retain their offices for three (3) years; this election is for the term of 2007 through 2010. The incumbents for President, and Editor will be running for re-election, the incumbents for Secretary/Treasurer and both At Large board positions will not be returning for the 2007 to 2010 service years.

**President** – John Ostendorf (1998)(R-518) incumbent

**Secretary-Treasurer** – Jim Calvert (2000)(R-533)

**Editor** – Robert W. Frye (1998)(L-521) incumbent

**At-Large Board Members 1 & 2** – Monte C. Dean (1986)(R-384)

**Lawrence LaBel (2005)(R-598)**

I was born at a very early age in 1954 in Manchester CT. I have lived in CT with the exception of 1973-1979 when I attended and graduated from Antioch College in Yellow Springs, Ohio. I am a business Personal Property & motor vehicle (tax) Assessor for Manchester, CT, a town of 55,000 just east of Hartford, CT. I collect a local post (a private mail service) that I have exhibited nationally & internationally. I have collected United States revenue stamps, thus my interest in Ohio sales tax receipts.

**ATTS goals:** the exchange of information that occurs thru the newsletter & the website are great. I'd like to see the Compendium that Monte Dean & numerous others have worked on published, as well as a monograph on Ohio that sorts & makes identification easier than either Hubbard or M & D.

**Billy Hatch (1993)(R-468)**

I have been working in the automotive field for about 25 years. I collected coins before I collected anything else. I started collecting tax tokens after I found a bunch of them in dealer's junk boxes. I started with the Oklahoma tokens, then I found out some of the other states had them too. I started to research them and thought they were kind of odd and it went from there. I would like to see the ATTS get more members, but I know that is hard to do. Also maybe set up some exhibits at some coin shows to show and tell people about these SALES TAX TOKENS. Older people remember these but the younger folks have never seen these or think they are coins from other countries!

**Loran Frazier (2001)(R-550)**

I am 36 years old and currently living at 8,500 feet in the Colorado Rocky Mountains, about an hour from Denver. I stumbled into the hobby of collecting tax tokens about 15 years ago, after buying an old mason jar of Missouri plastics for \$4, from an antique dealer I occasionally worked for.

I still have a fondness for the plastic tokens to this day. I am actively involved in Freemasonry, being an officer in several of my Masonic bodies. Additionally, I have an Internet business selling used books.

# BUSINESS MENS NATIONAL TAX COMMITTEE

From Harvey L Thamm (R-414)

## BUSINESS MEN'S NATIONAL TAX COMMITTEE

OFFICE OF THE CHAIRMAN  
6 WEST 48TH STREET  
NEW YORK CITY

DARWIN R. JAMES, JR.  
H. BOARDMAN SPALDING,  
VICE CHAIRMEN

MEYER D. ROTHSCHILD, CHAIRMAN

MENGO L. MORGENTHAU, TREASURER  
LEW HAHN, SECRETARY

### RESOLUTIONS ADOPTED BY THE BUSINESS MEN'S NATIONAL TAX COMMITTEE At Their Meeting Held on March 24, 1920

WHEREAS: The Excess-Profits Tax, the Surtax and the numerous Excise, Special and Stamp Taxes of the Revenue Act of 1918 are excessive, discriminatory and ill-adapted to peace time conditions; and

WHEREAS: These heavy and uncertain taxes, through the pyramiding of taxes as goods are passed from hand to hand, are an important factor in the increasing of prices to the consumer; and

WHEREAS: The heavier surtaxes on incomes make it more profitable for persons with large incomes to invest money in non-taxable bonds rather than in industrial, railroad, public service or other taxable securities, thus diverting huge amounts of investment capital to non-taxable bonds, and, to the extent of such non-taxable investments, exempting persons of great wealth from taxation; and

WHEREAS: Taxes on personal incomes should be simplified by dropping the Surtaxes and levying a graduated income tax instead, stopping at the point where any further increase would drive the possessors of great income to place their wealth in wholly exempt securities; and

WHEREAS: The greatly increased cost of living and the decreased purchasing-power of the dollar make it advisable in the interest of persons of small incomes that the "Specific Exemptions" should be increased, with exemptions for each child under eighteen and for dependents over that age; and

WHEREAS: It has been estimated that a Gross Sales or Turnover Tax of one per centum on the sales of all kinds of goods, wares and merchandise, embracing raw materials, manufactured goods, and real property, and including the receipts of public and personal service corporations, amusements, clubs and other like receipts, will yield an annual revenue of from four to six billion dollars; and

WHEREAS: The required taxable percentage on such Sales or Turnovers can be established to yield sufficient revenue from business, and no other Revenue Taxes of any kind whatever should be levied on business; and

WHEREAS: The best minds of the country, both in and out of Congress, are agreed that the interests of all our people demand a prompt, thorough-going revision of the Revenue Act of 1918; and

WHEREAS: The business men and consumers of the United States are all deeply interested in the enactment of a Tax Law which, while yielding adequate revenue for the needs of the Government, shall equitably distribute the burden of taxation in a manner which will not unduly interfere with the prosperity of the people; and

WHEREAS: The question of equitable and efficient taxation is a national problem in which all citizens, regardless of party affiliation, are vitally interested; and

WHEREAS: We believe that the leaders, as well as the rank and file of all political parties, are eager for an immediate, business-like revision of our tax laws; and

WHEREAS: We believe that all the members of the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate will gladly accept the cooperation of the business men of the country in framing a new revenue law;

#### Now, Therefore, Be It

RESOLVED: That we urge upon Congress to promptly repeal the Excess Profits Tax, the Surtax, and all Excise, Special, and Stamp taxes of the Revenue Act of 1918, and to substitute for those war taxes a Gross Sales, or Turn-over Tax, and a Graduated Income Tax on personal incomes, with an increase of "Specific Exemptions" on personal incomes; and be it

FURTHER RESOLVED: That copies of these resolutions be sent to the President of the United States, the Secretary of the Treasury the members of Congress, and to the constituent members of the Chamber of Commerce of the United States.



## EXPLANATORY STATEMENT OF THE TAX PLAN EMBODIED IN THE FOREGOING RESOLUTIONS

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The increased cost of living and the decreased purchasing power of the dollar make it imperative that people with small incomes, including wage-earners, professional men, farmers, and others, should obtain relief from the present excessive income taxes.

The proposed tax on gross sales or turn-over, taking 1 per cent. as an illustration, will bear less heavily on the consumer than the pyramided excess profits and other business taxes under the present system. It has been estimated by the Department of Justice that the price of commodities has been increased to the extent of 23.2 per cent. because of the excess profits and other taxes now levied on business.

Persons of small income normally spend from 90 per cent. to 100 per cent. of it for living expenses, including rent. Under the present plan, as mentioned above, fully 23.2 per cent. of current prices is paid by persons of small income as an indirect tax. Under our proposed plan this indirect tax on purchases will be a great deal less than it is under the present system. It is because of this payment of indirect taxes on all purchases that we advocate an increase in the present "specific exemptions." We believe that for married persons or heads of families, the tax should begin on incomes of \$4,000 or \$5,000, instead of \$2,000; and for single persons at \$2,000 or \$2,500, instead of \$1,000, retaining, and perhaps increasing, the present exemptions for children and other dependents.

The present personal income tax, while bearing heavily on small incomes, often permits the very large incomes to entirely escape taxation, because of investment in non-taxable bonds. The rate of tax on incomes, therefore, should not exceed the point at which the tax-payer can make a profit on his investment in taxable securities. Any rate of tax beyond that point will cause investors to dispose of taxable securities and replace them with non-taxable ones, thus depriving the Government of revenue and creating a class of non-tax-payers, to the extent that people of great wealth invest their incomes in such tax-free securities.

In addition to depriving the Government of revenue, this practice of investing huge sums of money in tax-free securities withdraws large amounts of investment capital from taxable stocks and bonds and, if continued, will seriously cripple many industries, including railroads and public service corporations. The income tax should therefore be graduated only to the point where it shall continue to be productive.

After determining the amount of revenue which can be collected from such a graduated income tax, the additional amount to be raised from taxation should be obtained from a gross sales, or turn-over, tax on sales of every kind of goods, wares and merchandise, embracing raw materials, manufactured products, mines, oil wells, and including transactions in real property. In addition, a like tax should be levied on the gross receipts of theatres, motion picture houses, billiard rooms, public games and entertainments, clubs, public service corporations (furnishing gas, electricity, water, power, transportation), on all leases or privileges for which compensation is paid, and on commissions of every kind.

These gross sales, or turn-over, taxes can be computed monthly or quarterly, and paid to the Government during the succeeding month or quarter, as the law may provide.

As the Government will be able to raise a sum sufficient for the economical conduct of its affairs through these two sources of taxation, there should be no other Federal tax on business.

The advantages of the tentative tax plan outlined are obvious. Every business man will know what his tax will be and can make provision accordingly. With the removal of the present uncertainty, due to the Government's share in the profits, unusual and excessive prices will soon shrink to normal under the stress of competition and efforts to increase the volume of business. The tax will be so diffused, moreover, as to be hardly felt by the ultimate consumer, upon whom all business taxes ultimately fall, no matter in what guise they are levied.

There is no single factor which will so quickly assist business in getting back to normal conditions and economical management as the power and privilege to conduct internal affairs without Government interference. There is no reason why business conducted in a lawful manner should not operate along the well es-

established lines of conservative management, permitting every merchant to so regulate the inventory values of his merchandise, machinery and fixtures as to provide in days of prosperity against the hard times which periodically recur.

Under the tax plan now in force the Government places a limit upon the amount which a merchant may write off for depreciation and obsolescence of goods, fixtures and machinery, regardless of the needs of his business. Under the plan proposed, the merchant may write off for depreciation or obsolescence any sum which the exigencies of his business may demand, because the tax will be collected solely on his turn-over, or gross sales, and the Government will therefore have no concern in his profits or his losses.

By continuing to levy a tax on the profits of business, the Government will find itself face to face with a serious problem of diminished income whenever business is temporarily stagnant. On the other hand, taxation based on sales or turn-over is a tax on business **operation**, which will be fairly constant in good times and bad. As we have said before, every man in business will know what his tax will be, and can make provision accordingly; and, the tax will be so diffused as to be hardly felt by the ultimate consumer.

THE BUSINESS MEN'S NATIONAL TAX COMMITTEE.

Dated, New York, April 5, 1920.

## WHY I COLLECT

By Jeff McFarland (R-126)

While digging in the archives for articles I came across an e-mail that Jeff McFarland sent to me back in August of 2004. He has been a member since 1971 and wanted to share his collecting history and I think its time I share it with the membership.

*Received the Apr-Jun 2004 newsletter in today's mail and thought I'd email you my two cents (20 mills) worth. In 1969, while stationed at Fort Carson, Colorado, I happened one day to see a jeweler using Colorado sales tax tokens in a ring tray in the window. Since I grew up in northwest Louisiana, I remember seeing some Louisiana tokens, but never even guessed that any other state had used them. Being curious, I went inside and asked him about them, and even managed to buy an example of each type that he had.*

*Somehow or the other I managed to find out about a collector of these tokens by the name of Jerry Schimmel, out in San Francisco, and began writing to him. He sent me copies of the articles he had written, up to that time, and I was fascinated! In the spring of 1970 I was sent to Vietnam and continued to write to Jerry. When he mentioned that a group of STT collectors were trying to start a "club," I wrote him that I would be very interested in joining, but since I was in 'Nam and things were getting a little "hectic," I'd just join when I returned to the States, which I did. If only I had realized the difference between an "F" and an "R," I would have sent him my \$2 in the next letter, but I didn't! So much for what I know about the founding of the ATTS!*

*I remained a member until 1977 when things within the ATTS nearly ended the society. In fairness to the officers then, a few were carrying the ball for the many. ("De ja vous all over again.") Some officers were not communicating with other officers nor with the membership, and, eventually, the newsletter stopped coming. Without any information to the contrary, I assumed the ATTS folded.*

*In the early 1990s I went over to the late Bill Reneau's house to pick him up to go to an SCV meeting, and he happened to have his collection of STTs out on the table. In talking to him he mentioned that he was a member of ATTS, which really surprised me that the society was still going! Almost immediately I sent in my application and rejoined.*

*In all my years of collecting STT's, I have only met, face-to-face, two collectors of STT's; Jerry Schimmel and the late Bill Reneau. I was fortunate to have had a great writing association with the late Jerry Bates, but never had the pleasure of meeting him in person. Understanding people's desire for privacy in today's world, I do wish, though, that we could know if another member of ATTS happened to live in one's area or in an area where one happened to visit. In that vein, could you, for instance, publish a list by state of our members, i.e., AR-1, TX-1, etc? (We will work on this in the upcoming year as many members have asked for the same type of information.)*

*Another thing I'd like to see happen is to have the rarity index for STT's to be updated. For example, I have two AL-11, which is listed as R-7, only 11-20 known to exist. To believe that I own at least 10% of all known examples just does not seem possible, or realistic. (Monte Dean has undertaken a direction on the rarity index with the help of many others I think we will have a better solution soon with updates)*

*I have looked at STT's on eBay and have found a couple that would have fitted nicely in my collection, but the prices realized, not to mention S&H, etc., is ridiculous! I just cannot believe that these are realistic prices being paid by knowledgeable collectors. (Purely, my opinion.) Another society in which I belong, the Society of Ration Token Collectors, has, from time to time, an auction whereby members put up items for auction, other members bid on the items, and the SRTC receives a small percentage of the price. Since all items being bid upon are sent to the SRTC for the auction, S&H is also added to the bid price. (We have been fortunate enough to have had one auction from Don Barsi and another benefit auction in the past year so I hope this has helped.)*

*I am excited about the ATTS having a meeting in Kansas City next year in conjunction with the ANA Convention. You can count on seeing me there, Good Lord Willing! and meeting other like-minded collectors!*

*Finally, even though I live close to three states which issued STT's (OK, MO, & KS), my state, Arkansas, did not, nor, to the best of my knowledge, was there any inclination to do so. But, I'll keep looking!!*

*Thanks for putting up with my long-windedness.*

*Happy collecting! Jeff*



# SALES TAX TOKENS

By John Phipps (R-557)

The first state that established a general sales tax was West Virginia in 1921. Georgia was the second state in 1929. The sales tax lacked efficient enforcement and was politically unpopular. By 1933, eleven other states had a general sales tax, which was an economic necessity caused by the depression. Income tax collection was drastically lower due to joblessness and lower property tax collections were due to defaults. Most sales tax's were supposed to be only for one year.

The sales tax collection required splitting the penny. For example, the tax rate was generally in the 1% to 2% range. Most retail transactions were in the \$0.25 or less range. The customer was unwilling to pay a penny for tax on a \$0.25 purchase. That would have been 4%. The merchant who made four \$0.25 sales would owe a penny tax to the state but didn't collect any tax from his customers due to rounding. To address this issue, communities and merchants in Illinois, California and Michigan created fractional cent scrip. These are called provisional issues.

Other methods briefly tried by Ohio and Kentucky were punch cards that sold most often for \$0.03 each.

The state of Washington released the first state issued sales tax tokens on May 1, 1935. This was soon followed by Illinois. The U.S. Treasury was not

happy and made threats of legal action. Missouri, Colorado, and New Mexico had tokens made, but were waiting for the dust to settle from Washington state versus the U.S. Treasury before releasing them into circulation.

Franklin Roosevelt had no interest in taking on this direct confrontation and directed the Secretary of the Treasury to request two new coins; 1/10<sup>th</sup> cent in aluminum and 1/2 cent in copper. The request was referred to as the Midget Money Legislation. A special congressional sub-committee's review and a poorly coordinated proposal by the administration led to this being bogged down and never approved.



The confusion and indecision led to a letter from the Secretary of Treasury acquiescing to the states token program's. Five states were using tokens by the end of 1935 and eventually 12 states had tokens: Alabama, Arizona, Colorado, Illinois, Kansas, Louisiana, Mississippi,

Missouri, New Mexico, Oklahoma, Utah and Washington. Kentucky, Ohio, North Carolina and West Virginia continued using paper receipt systems.

These tokens were unpopular! Higher tax rates, higher retail transaction amounts, World War II and the acceptance of sales tax brackets led the abandonment of the tax token system. Illinois effectively quit using them in 1936. Kansas was the first to legislate the formal end the program in 1939. Most programs were stopped by the end

of World War II. Washington state and Utah ended in 1951. That left only Missouri continuing to manufacture tokens through 1954. They kept circulating until the law was changed in 1961. The destruction of the tokens was often a public event with the redemption of the token being done by the pound.

Among the various sales tax tokens there are almost no dated tokens, almost no mintage numbers, no proofs, no collector's sets, some patterns and in a few cases there are some rare presentation strikes. Most of the tokens had no stated value in cents, rather a reference to the amount of purchase or tax percentage or just a number that everyone understood was its value in mills; 1/10 of a cent.

Little other than text was usually depicted on the tokens. The notable exception was Arizona. Aluminum, Brass and Zinc were the most common metals used before the war. Notable exceptions were the first tokens from Missouri, which were large cardboard disks and the pure copper tokens from Arizona. Plastic and fiber were the most common materials used during and after the war.

Center holes and odd shapes helped distinguish them from U.S. Treasury issued coinage. These designs and the

lack of popularity caused them to have some rude nicknames such as "milk bottle caps" for the early large Missouri tokens and Chinese aluminum for the square aluminum pieces from Colorado.

Ohio's paper stamp system was the most complicated. At the point of sale, the seller and buyer split the paper so that both would have a receipt for the tax being collected.

Most tokens available today are in circulated condition. Tokens are often available for \$0.10 or less in groups. They are often found in grandpa's dresser drawer or junk drawer or even the tool box. Original boxes, bags, wrappers, and dispensers are also collectible as are some political advertising materials that include tokens. There is even a market for framed displays of members of the state legislature on the taxation committees.

I collect sales tax tokens because I remember them from my youth. I got them from my grandfather and father. They accumulated them because they were smart enough to take them out of their pockets before their cloths were laundered and ironed. I was not that smart and my mother was very angry every time she pressed a plastic token into the pocket of my good white shirt.

## **SALES TAX TOKENS ONLINE**

**By Ralph Harnishfeger R-222 [rharnish@lhup.edu](mailto:rharnish@lhup.edu)**

**Additional Commentary from Robert Frye L-521 [bob@taxtoken.org](mailto:bob@taxtoken.org)**

The last column in Newsletter #133 (April-June 2006) covered items sold on eBay from January to near the end of March 2006. This column should catch up for the six-month interval between then and the end of September 2006.

A Michigan paper sales tax token, pane of 5, R7 sold on April 22 with 7 bids for \$103.50.

A Missouri milk cap token S1a sold on March 26 to the highest of four bidders for \$82.42.

An interesting 1935 New Philadelphia, OH. Eichel Meat Market Token Tax Card sold June 16 for \$56.01 to the highest of 10 bids.

A Tenino WA, Campbell 1.5 cent Tax token sold on June 18 for \$39.67 with 6 bids.

One bidder paid \$38.00 for a lot described as "rolls of state of Illinois Sale tax tokens. This lot closed on August 29.

An Ohio sales tax prepaid tax card from Monat's of Cincinnati Ohio brought \$32.01 on March 2<sup>nd</sup> with 5 bids. This card was unpunched and in excellent condition.



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A large lot of 338 tax tokens from several states brought \$29.99 to the highest of 13 bids on June 17. Another large lot described as a "BIG lot" sold to the highest of 13 bids on June 15. Yet another lot with 251 state sales tax tokens brought \$26.00 on June 22.

A very unusual lot listed as "Antique Cast iron tax token dispenser??" brought one bid and closed August 30 at \$24.99 with a \$10.00 shipping charge. I guess the "???" could be taken to mean that the seller was unsure what this item was used for. It would be interesting to know on what basis the item was described as a "tax token dispenser". Perhaps one or more of our readers could provide more information?



Two 1936 Woolworth Co. Ohio Vendor tax cards sold on August 8 for \$22.50 with 6 bids.

A mixture of "139 tax tokens from the 1930's. 22 different, 10 states" found a buyer at \$19.99 on August 6<sup>th</sup>.

Twelve bids were made on a Beardstown, IL provisional that sold August 13 for \$18.51.



An Illinois square tax token described as an "error" attracted 14 bids and sold for \$18.35 on September 3. The token had extra metal on the bottom of the planchet and was quite unusual. One would perhaps not expect the quality control given to coins to be applied to tokens with values in the mills; however, this type of error appears to be uncommon.

Grand Rapids, MI tokens L1A, L1B and L1C sold on June 24 for \$18.18 with 7 bids.

The ever-popular Louisville KY arctic Ice sales tax tokens L3 and L4 sold for \$16.16 on June 24 with 5 bids.

A La Moille, IL L53 R5 brought \$15.65 on June 17 with 8 bids.

A Simplicity Tax Penny 1921 Token sold for \$15.15 on August 13 with 12 bids.

Mattoon, IL L59A and L59B were won for \$14.64 on June 18<sup>th</sup>, with 6 bids.

A series of IL provisionals broke the \$10.00 barrier with Pickneyville L74A R9 at \$14.50, Jasper Co, IL L47 R5 at \$13.63, Pickneyville L79A, R9 at \$12.70. Rock Island L87A, 87B and 87C bringing \$12.50 for the trio on June 18. All of these lots had 3 to 5 bids. A Stevenson, WA L48 R6 sold for \$13.63 on September 11 with 5 bids.

Six 1935 WA tax token scrip sold for \$12.99 on April 14 with 9 bids. An identical lot sold on April 14 at \$10.55 with 8 bids.

A lot described as "Blowout group of Misc. sales tax tokens attracted 11 bids on April 18 and sold for \$12.77. I believe this is the first time I have encountered the word "Blowout" in a description of tax tokens.

A 1937 Baltimore Aluminum tax dollar closed on July 22 at \$12.00 with \$2.50 shipping.



Two booklets of the 2-cent OH sales tax stamps (no further details) sold for \$10.60 on April 23 with 6 bids.

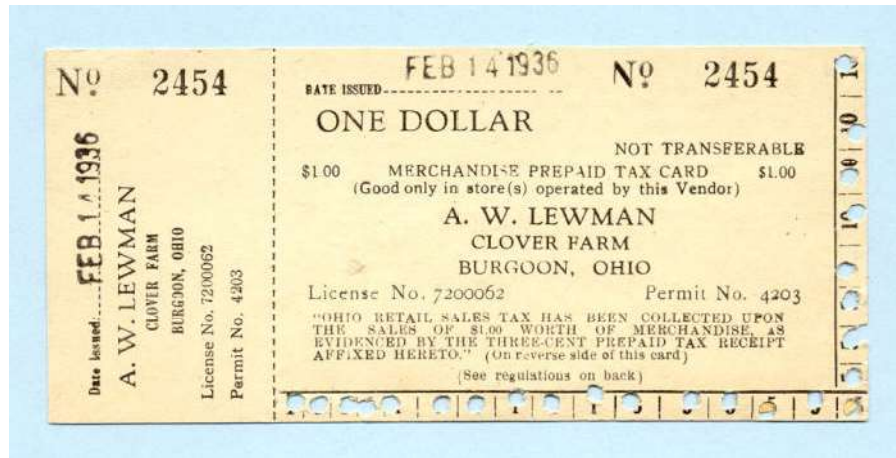
A Grand Rapids MI lot, L1A, L1B and L1C trio sold to the highest of 3 bids at \$7.50 on August 15.

Illinois Provisionals seem to be providing some interest. These tokens are interesting, come from some small towns, have collectible varieties, and generally are readily available. I list some of the more actively sought examples below:

Falling just shy of \$10.00 was Pickneyville L74C R7 at \$9.99 on June 17  
Jackson County, IL L43D, L43E and L43 Ga all rarity 4 sold for \$9.38 each  
Mercer, IL L61A and L61B sold on June 18 for \$8.50  
Pike County, IL L73 had 7 bids and reached \$7.77 on June 17  
Union Co. IL L101 R2 reached \$7.77  
LaSalle, IL L54A R3 also sold for \$7.77  
Rossville IL L89 R5 sold at \$7.50  
Jackson County, IL L45 R5 sold for \$7.50  
St. Anne, IL L96 R2 sold for \$7.50  
Kewanee, IL L51 R2 sold for \$7.01 on June 18  
Keithsburg, IL L50 R3 brought \$6.50  
Bunker Hill, IL L6 R4 sold for \$6.50 in late June  
Arcola, IL provisional sold June 12 for \$5.00 with \$3 shipping to the lone bidder  
Mount Olive IL June 17 for \$5.00 with 2 bidders  
Charleston, IL June 14 for \$4.91 with 5 bidders  
Union County, IL June 18 for \$4.58 with 4 bidders  
Cambridge, IL June 17 at \$4.50 with 2 bidders  
Hoopestown, IL at \$4.50 on June 18 with 2 bidders

Tazewell, IL L97C at \$4.02 on June 18 with 4 bidders  
Moline, IL L63A and L63B, \$4.00 for the pair on June 17 with 2 bidders  
Paris, IL L69 R2 on June 17 for \$4.00 with 4 bidders

Below is a photo that Ralph attached for information purposes, he was not sure of the auction information but thought the photo could be of use. If anyone has information about this token please do not hesitate to share with the editor for future publication.

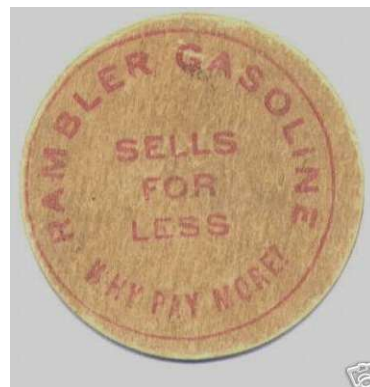


### Additional items of note from the Editor

An F.W. Woolworth Co. 1 cent provincial sales tax ticket with both French and English text sold on August 1, 2006 for \$3.50

An "Old Ohio State Grotto Sales Tax Stamps Collection Can" similar to the one featured just a few newsletters ago was sold on September 6, 2006 for a price of \$4.99 with only one bid.

A Missouri Counterstamped Cardboard Sales Tax Token, listed as R9 was sold on July 15, 2006 with five bids for \$41.00. A photo is shown below.



Another auction featured 18 uncirculated Illinois tax tokens plus two of the S1 error tokens with the misplaced apostrophe. The lot sold with a single bid for \$9.99

Earlier in the newsletter there was an article on the Leighton Dairy pieces. An auction featuring the gray cardboard with black print reprint listed as rarity 7 was sold with a single bid for \$9.99. The token is shown below.



An emergency sales tax token from Colfax Washington was sold on September 22, 2006 for \$8.31 with a total of four bids.

Finally there was a large lot of 630 tokens in a vintage glass jar with zinc lid. The lot sold for a total of \$64.00 with nine bids, the tokens listed were Alabama, Louisiana and Mississippi with obviously heavy duplication.



## ADVERTISEMENTS

**WANTED:** Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

### **United States Sales Tax Tokens and Stamps: A History and Catalog, M.K.**

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

**ATTS Token Giveaway** - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only.

- **What we have available:** Each member is entitled to request one each of the Miscellaneous O22 token, Missouri O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed **stamped** envelope. If no SASE is included the request will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

• **ATTS Catalog Supplement Pages:** There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

**National Junior Republic, Annapolis Junction, MD set.** Denominations include 1c, 5c, 10c, 25c, 50c, & \$1, all are dated 1899. Listed in Zara's Prison Token Book as NJR-1-2-3-4-5-6 with a \$30-\$60 1992 catalog value. \$50.00 postpaid (usually \$60.00). Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

**Wanted: Arizona sales tax tokens,** newspaper clippings or other related memorabilia. Please contact Marsha Bonham, Cochise County Treasurer, P.O. Box 1776, Bisbee, AZ 85603

**Photo's Needed** of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11<sup>th</sup> Ave S.W., Rochester, MN 55902. e-mail [moxking@aol.com](mailto:moxking@aol.com)

**Wanted: Paper/Cardboard sales tax items including scrip,** token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

**Tax Tokens with Error's Wanted** also pictures of your errors for my scrapbook. Joe Steger, 585 Diagonal Road #106, Akron, OH 44320-3071. ph 330-762-7684 or e-mail [steger6@sbcglobal.net](mailto:steger6@sbcglobal.net)

**Ohio Tax Stamps Wanted:** Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail [jamesbird@earthlink.net](mailto:jamesbird@earthlink.net) or contact the editor to be put in touch via regular mail.

**For Sale or Trade:** Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail [billywethridge@comcast.net](mailto:billywethridge@comcast.net) for information or offers.

**Collector wishes to purchase dog licenses or tokens** from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail [rharnish@lhup.edu](mailto:rharnish@lhup.edu)

**Looking to buy Illinois Provisionals and transportation tokens.** Please e-mail list to Les McCalip at [Les\\_McCalip@hotmail.com](mailto:Les_McCalip@hotmail.com)

**Collector needs IL Metal Provisionals** to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail [donthannen@aol.com](mailto:donthannen@aol.com)



## FINANCIAL REPORT

June 1, 2006 - August 31, 2006

<b>Balance 6/1/06</b>	\$ 462.74	Income (7/1-/31)	
		Dues & Donations	30.00
Expenses (6/1-6/30)		Auction	756.77
Postage	2.02		
		<b>Balance 7/31/06</b>	\$1210.96
Income (6/1-6/30)		Expenses (8/1-8/31)	
Dues	10.00	Postage	0.39
<b>Balance 6/30/06</b>	\$ 470.72	Newsletter	196.59
Expenses (7/1-7/31)		Income (8/1-8/31)	
Postage	2.04	Dues & Donations	0.00
Auction Expense	44.49	<b>Balance 8/31/06</b>	\$1013.98

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape.

DONATIONS: Donations this year are \$194.00. Thanks to all for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copying costs. Life members, it is okay if you want to make a donation. (

## ORGANIZATIONAL REPORT

June 1, 2006 — August 31, 2006

**NEW MEMBERS:** Steven R Schaap

**REINSTATEMENTS:** Marsha Bonham,  
Loran Frazier and Thomas Phelan

**DROPS:**

**MEMBERSHIP** (August 31) 117



# ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

## OFFICERS

### **President/Awards**

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### **Secretary/Treasurer**

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Asheville, NC 28803  
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## BOARD MEMBERS

### **At-Large Position #1**

Jerry Schimmel F-3/H-7  
PO Box 40888  
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### **At-Large Position #2**

Tim Davenport L-232/H-9  
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[mutantpop@aol.com](mailto:mutantpop@aol.com)

## MISSING MEMBER

Tim White (L-392) Last Known Address Rocky Face, Georgia.

## ATTS NEWSLETTER

Official Quarterly Publication of  
**The American Tax Token Society**  
Robert Frye, *Editor*; P. O. Box 14514  
Lenexa, KS 66285-0514

# OFFICIAL ATTS ELECTION BALLOT FOR SOCIETY OFFICERS

Use this ballot to place a check mark in the box next to the candidate you wish to see elected for each position. If you don't wish to vote for any/either candidate in a particular position please leave it BLANK. You must sign and date your ballot along with your membership number for it to be valid. All votes will be cross-referenced to the master list supplied by the secretary to the ballot counters so that only current member votes are counted.

## President

- ☐ **John Ostendorf (1998) R-518**

## Editor

- ☐ **Robert Frye (1998) L-521**

## Secretary /Treasurer

- ☐ **Jim Calvert (2000) R-533**

## **At – Large Position** *(Select ONLY TWO candidates)*

- |  |   |
|--|---|
| <input type="checkbox"/> <b>Monte Dean (1986) R-384</b>  | <input type="checkbox"/> <b>Loran Frazier (2001) R-550</b>  |
| <input type="checkbox"/> <b>Billy Hatch (1993) R-468</b> | <input type="checkbox"/> <b>Lawrence LaBel (2005) R-598</b> |

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Name (Printed)

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Membership Number

---

Signature

---

Date

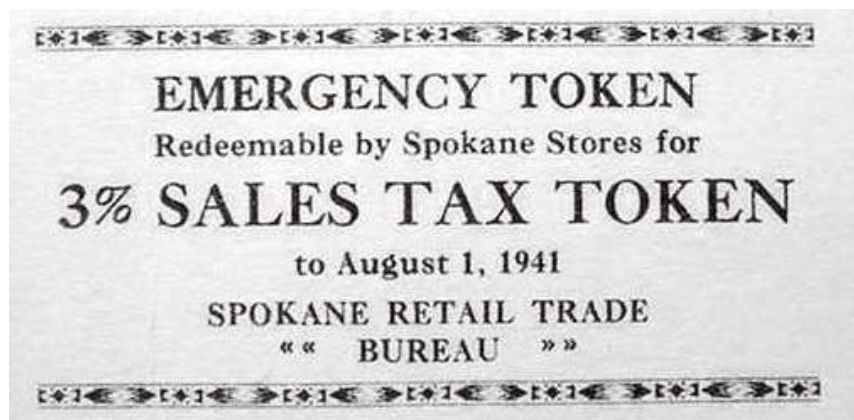
# ATTS NEWSLETTER



Oct - Dec 2006

Volume 36, Issue 4

#135



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## ***Special Supplements***

*2007 Membership Renewal Application (1 page)*

## EDITORIAL COMMENTS

Every year that comes and goes I tell myself that I will issue the final newsletter **BEFORE** the holiday's, and every year I seem to underestimate the amount of time and involvement it will take to prepare for the holiday season. This year I am down to just five kids at home as the oldest decided a few months ago that at the age of 18 he knew how to take care of himself. In an effort to take advantage of the newfound time in my schedule (not really) I decided to have minor surgery on the 21<sup>st</sup> of December. I thought while I was recovering that would be the perfect time to work on the newsletter. While I am not sure who's idea it was that this was to be called MINOR surgery it never seems to work out that way for me. I am still trying to recuperate and finally feel close to normal, but it has been almost two weeks.

A reflection back on the year 2006 allows us time to examine our successes and look at those items that we wish had turned out better. The ATTS has not grown as much as I had hoped but we continue to attract new members. The election was a great success and it shows that we have a strong membership who is looking toward the future with their votes of confidence in our board. You will find the election results later in the newsletter. Another year passing also brings to mind those who we have lost both personally and nationally. I received notification shortly after the last newsletter that Murray W. Jackson (R-560) had passed. He had been a member for the last five years and I had occasion to talk with him several times. These voids are always hard to smooth over and I wish his family all the best as the year 2007 unfolds.

Carl Cochrane has been a member of the ATTS for many years and has served as the Secretary and Treasurer for the last nine years. He continued on in his duties through the previous election and helped to smooth out the transition that could have been a very rocky one. Carl is an amazing individual that I had the distinct pleasure of meeting at the national meeting in 2005 here in Kansas City. He is a self-professed numbers man who does not have the desire to write articles, so he contributed to the society in a way he knew how. His contributions have helped to keep our ship sailing steady for many years. I wish him all the best in the future as a "regular" member as I rest easy knowing that his hand-off of the duties to Jim Calvert will be handled with the utmost professionalism. Also please join me in congratulating Carl and his wife on becoming great-grandparents on October 8, 2006 to a 7lb, 7oz boy.

Jerry Schimmel has been a part of the ATTS since its inception. I can't begin to thank him for all of his kind letters and donations to the society. He has given the library dozens of volumes of material; some of this material is priceless to the history of the ATTS. His donations of tokens for the members is still being enjoyed to this day as laid out in the Advertisements section of this newsletter. I can scarcely pick up a trade paper without reading his name for continued contributions to the hobby. It saddens me to see him leave the board of the ATTS but it makes me happy to know that whenever the hobby has needed him he has been there for us. Thank you again Jerry as we look forward to many more years of your wisdom.

Tim Davenport joined the ATTS as a young man looking for a place to make a meaningful contribution. He reminds me a lot of myself and I think I can most closely relate to him and his hobby contributions. His desire to make the ATTS flourish and his ability to work with and establish relationships with the more experienced members has been an inspiration to many members including myself. His contributions in helping to compile and organize the information contained in "United States Sales Tax Tokens and Stamps: A History and Catalog" can never be underestimated. I know that Tim has his irons in many other fires as well. Thanks to Tim for stepping back up to the ATTS plate when we needed him.

I want to thank all of those who sent in their ballots for the election. I am very happy that I can continue to be your editor. I am happy for the many votes of confidence and hope to continue for many more years to come. Even though running unopposed does not make it too hard to remain in office, I am glad to know that you have confidence that your newsletters are what you hope they should be. Again please let me know if you want to see particular articles republished or subjects carried in future newsletters. Even if you can't write, I like to think that I can and even if I don't have time I am sure that any subject can be addressed in the online discussion group and it can be re produced here for all to read.

I do hope that everyone gets the chance to know other members of the society as well as I know some of you. I have still only met a handful in person and hope to make that number grow in the coming years. To this end I am making it my new years resolution to meet as many members of the ATTS face to face as I can. I am not sure yet how I am going to accomplish this but I think it is time to have another national meeting.

I am open to suggestions about locations and venues to carry this out. We as a club are still members of the ANA and as such are eligible to meet at any of their shows provided they receive adequate notice to include us in their proceedings. Please send any and all propositions to me at the address shown in the back of the newsletter by either e-mail or regular mail. Even regional shows, local shows or just a meeting with no show at all would also be considered. This year I would like to make it a show and tell meeting rather than a meeting with a specific agenda.

The success of the two auctions that were conducted either trough or by the ATTS this past year have also made me realize that there is definitely room in the ATTS for a continuation of these types of events. Please contact me if you are interested in either conducting your own auction with a percentage of proceeds going to the ATTS or if you would be interested in running another benefit auction for the ATTS. Of course any other ideas for the ATTS to become involved in would also be welcomed.

Each and every one of our members can contribute to our membership rolls by running copies of the application for membership and placing them at local shows, coin clubs and other related events. Please remember to fill in the bottom of the form so that you can get credit for referring new members. The information on Club officers will not change on the last page of our newsletter until the first issue for 2007 (#136)

As we look forward into 2007 I would like to revive some aspects of the newsletter that I brought to light several years ago. I would like members to submit questions for publication. We need to remember that the only fruitless question is the question that remains unasked. I would like to continue to encourage members to send in their stories about how they became interested in collecting sales tax tokens and/or any life experiences with sales tax tokens they may have directly had. A hearty thank you to those members who have submitted articles this past year. I hope to receive many more articles in the coming year.



Sincerely,

Robert W. Frye, editor (L-521)



## A LETTER FROM OUR PRESIDENT



*I hope all of you are having an enjoyable holiday season. The election results are in and we have a couple of new officers. Thank you for your continued support. I will continue to work hard for you.*

*Welcome to our new Secretary/Treasurer, Jim Calvert. I have known Jim a number of years. He is a fine fellow who will do a fine job. Also welcome to new at-large board members Monte Dean and Lawrence LaBel. I look forward to working with these gentlemen as well. Please contact any of these board members if you have a concern, an idea, etc. We all want to make this the best society we possibly can.*

*Thanks again to Carl Cochrane, Jerry Schimmel, and Tim Davenport. Carl served for many years as the Secretary/Treasurer. Handling the finances for any organization is a tough and very important job. Carl did a great job for many years.*

*Anyone that has collected exnumia for any time knows the name Jerry Schimmel. Jerry was a very active board member whose wisdom I came to rely upon a great deal. I will truly miss working with him.*

*Tim Davenport is also a name that should be familiar to sales tax token collectors. He co-authored our "bible", the "M&D" reference that is now the standard for sales tax token collectors. Tim provided a steady voice in board meetings and was also a strong advocate for the membership.*

*The outgoing board made a number of positive changes for the ATTS. The ATTS is now stronger than it has been in many years. That is due to men like Carl, Jerry, and Tim who gave of themselves for the benefit of all of us in the society. Thanks!*

*Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:*

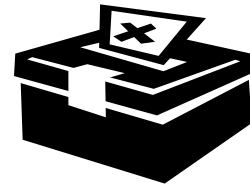
*<http://groups.yahoo.com/group/salestaxtokens>*

*All my best,*

*John*



## ELECTION RESULTS



A special thank you goes out to James Bird (R-539) and Michael Florer R-409, for their help in finalizing our elections. We received a total of 56 ballots or exactly 50% participation (This is great, especially when considering the usual rate of participation in our national elections) – one was unsigned, this made a total of 55 possible votes. The vote totals are as follows:

<b>President –</b>	<b>John Ostendorf (1997) R-518</b>	<b>- 54</b>
<b>Editor –</b>	<b>Robert Frye (1998) L-521</b>	<b>- 55</b>
<b>Secretary/Treasurer –</b>	<b>Jim Calvert (2000) R-533</b>	<b>- 54</b>
<b>At-Large (2 positions)</b>	<b>Monte S. Dean (1986) R-500</b>	<b>- 46</b>
	Loran Frazier (2001) R-550	<b>- 09</b>
	Billy Hatch (1993) R-468	<b>- 22</b>
	<b>Lawrence LeBel (2005) R-598</b>	<b>- 27</b>

The term will commence on January 1, 2007 and run for 3 years. Congratulations to those who were elected and thank you for your participation for all of those involved in the election process. These results will stand if not challenged, in writing, to the secretary/treasurer by February 5<sup>th</sup>, 2007. The new board will issue its first regular newsletter #136 (dated Jan-Mar, 2007) by late March 2007.

## CARL COCHRANE COMMENTS

*I'm not a "writing" person. I can do a report and feel comfortable with that, but not with writing. I have enjoyed serving as Sec-Treasurer for these 8-9 years and feel that I have contributed to the society. I hope that I have contributed some stability and continuity in the last 3-4 years. I feel that the society is in good hands and that it is now time to step down and let someone else have the office. I'm very glad that there is someone who is willing to take it. I wanted to continue the office 3 years ago but now it is time to leave.*

## JIM CALVERT COMMENTS

*As we enter into a new term for officers I wish to thank all for electing me to the position of Secretary/Treasurer. I am looking forward to working with this board, most of whom I have many dealings with over the years and have a great respect for. I would especially like to thank Carl Cochrane as well as all the others who have set a great foundation to work from. There efforts are greatly appreciated.*

*As our membership grows and new finds are located I expect great things for our origination and foresee plenty of opportunities for everyone to become involved. I am always open to suggestions or to lend a hand helping in any way possible. Hope everyone has had a great holiday season and I thank you all again.*

## NEWSPAPER CLIPPING FROM THE PAST

### PAPER TOKENS FOR NEW TAX ROIL MISSOURI

KANSAS CITY, Mo.—There was plenty of fun and ruffled tempers throughout Missouri following the introduction of a "milk bottle cap" tokens used to make payment of the state's new sales tax, and they probably will be the pet peeve of merchants and consumer alike for the next two years.

Although many persons accepted the tax graciously there were some dissenters who expressed disgust and annoyance in no uncertain terms.

The "milk bottle cap" token is a cardboard disc about the size of a half-dollar. One side is blank. On the other is stamped the denomination, either one or five mills, with the name of the state and the phrase, "sales tax receipt."

#### Accepted in Beer Parlors

A highlight of the first 24 hours of the official life of the new tax, which became operative at 12:01 o'clock the morning of Aug. 27, was its acceptance by beer parlors.

Operators of such places reported little or no trouble in collecting the tax. Many customers were conscientious about paying the tax, some even spending tedious minutes counting the steins of beer consumed to make sure there would be no "mistake."

Only one souse became indignant, as far as it could be learned. He dashed his beer in the face of the proprietor trying to collect the tax.

#### Many Tokens Mutilated

There were the inevitable grouches and cranks who created scenes in the various business places. Some cursed and tore the tokens to bits. Others mauttered under their breath and refused to pay "that——tax."

Swaggering and blustering cigar smokers were chief offenders. Ci-

gar counter girls reported they banged their nickels down for cigars and offered a raucous, "sue me, mister, sue me," when an attempt to get the sales tax was made.

Cab drivers, waitresses and others engaged in service occupations were embarrassed by the wags who gave one-mill tokens liberally and condescendingly in lieu of tips.

"Go buy yourself a hairpin," said one, flipping a token in the general direction of the girl who waited his table.

#### Woman Writer Amused

Visitors? Well, some of them raised quizzical eyebrows and wondered how crazy Missouri was becoming. Adela Rogers St. John, woman writer, stopping here took it in a different light.

Receiving a stack of tokens when buying lunch at the airport restaurant, she laughed and remarked, "I've been writing for a long long time but now I think that I shall stay in Missouri and go into the dairly business."

Numerous were the wisecracks made about the tokens. One of the best came from a disgusted taxpayer.

"Well, it appears that now the politicians," he said, "have skimmed the cream off the bottle and we have to pay for it with milk bottle tops."



# SALES TAX TOKEN PRESENTATION

By James Bird R-539

It was announced in the November 2006 Dayton-Kettering Coin Club Meeting Minutes that ATTS member James Bird gave a presentation on sales tax tokens as follows: Jim Bird provided the club with a presentation on Tax Tokens – Jim provided a display of different dominations and venues. Jim gave us an explanation on millage coins, how they were used and also presented us with one to put into our collections.

Mr. Bird's presentation notes are immediately following his photo.



Tokens may be defined as money by proxy, because they do temporary duty in place of money. Yet they are considered not legal coinage. As more and more states used tax on sales as a way to raise needed money during the depression, and beyond, the need arose to make change for cents in the process.

I remember a few years back I began getting more interested in coins. I had been a stamp collector in the thirties and early forties. As I became more interested in coins I turned to a dealer (vest-pocket) that I knew as an acquaintance to learn about some of the early coinage and scarcity. I purchased a red book and we talked about half cents. I was told that coinage was very scarce and somehow was given the impression that mill coins were worth more due to scarcity. As years went by I kept thinking about the fact that there were no mill coins in the red book. So what really was a mill coin?

It was some years later before I found out what a mill was, that is the reason for the talk tonight. A mill is  $1/10^{\text{th}}$  of a cent or  $1/1000^{\text{th}}$  of a dollar. Most of these tokens can be found in dealer junk boxes. As numismatist's we need to show they carry a history of

their own in the pages of economic development in American history. To some dealers and collectors these tokens are trash not fit to be collected.

The depression left many of the states short of revenues. At first some states hit on taxing liquor, gasoline and oil. Still that was not enough and sales tax's on other things were discussed and finally adopted.

Some tax rates and/or purchase amounts where high enough that legal coinage was enough to pay tax without the need to make change for a cent. However when tax rates or amounts resulted in a tax of less than a cent the need arose to have change in denominations of 1 mill, 2 mill, 5 mill etc.

The government discussed the minting of half cents again and even the minting of mill coins but it was tabled. The government had no regulations about other entities minting tokens. However when states began minting mill coinage to make change for sales tax the government stepped in and asked them to stop coining them. They even took some of the states to court claiming that they alone had the right to make monetized coinage.

Illinois had 1/4c coins put out by many local agencies and merchants. The letter c for cent was used on these provisional tokens. The state issued tokens that used the word mill. Many other states avoided using the word cents on their tokens to try and allaying federal opposition. Many of the first issues were denominated mill, tax check, tax token and were described as helping various groups of state residents.

Many of the tokens simply used 1, 2, 5 etc and this was understood to be mills. The tokens were used to pay the millage tax and to make change. Since the US government could not muster enough to make a legal mill coin for the states to use, they had to some what look the other way as states figured out how to solve their own monetary issues. The government did make specific requests that the mill coinage could not be used to buy anything or make a purchase with mills alone. Example, if you accumulated \$5.00 worth of mills it was unlawful to buy a \$5.00 item with them. This was the government's way of controlling their use as legal coinage.

My feeling is that if you have a spade you call it a spade. Many states had tokens with other values, such as Mississippi: to make change for 1 sales tax payment or to make change for 5 sales tax payment. The 1 and 5 in the center of the tokens had no quantifier.

When Missouri made the "milk bottle caps" they used 1 mill or 5 mills. However on the zinc tokens that followed there was just an outline of the state and either a 1 or 5. 1 or 5 what? This was all very confusing since each state did it differently.

New Mexico's first tokens used the word mill as the denomination, however the plastic tokens that followed used a 1 or 5 with no denomination. Oklahoma sales tax tokens were called sales checks but again no denomination. Utah used 1, 2 and 5 with no denominations

Washington State used a 3% tax token, tax on sales of 5c to 14c, the laws of 1941 had sales of 15c to 29c token. They then changed the tokens to read 14c or less and finally plastic tokens that have a 1 and no denomination.

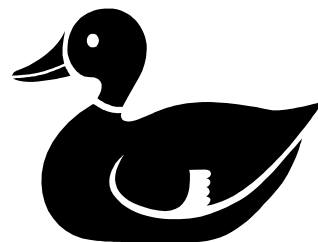
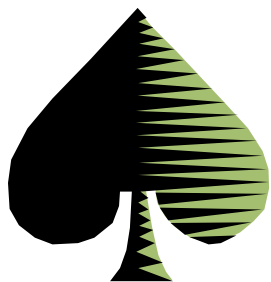


One other piece to the puzzle that helped to keep the federal government off the backs of the states was to make the tokens distinctly different than any legal tender coins. Colorado issued a square aluminum sales tax token with a hole in the center to make it very distinct from other coinage. They printed one-fifth cent sales tax token on the token actually using the word cent. It might be assumed it was used because the design was so different than any kind of legal tender coin. In fact most of the metal ones were manufactured with a center hole of some kind. The center holes were round, plus-shaped, stars and triangles of several different sizes. They were all different depending upon the state so it would be easy to differentiate the tokens by state. Most of the tokens were made in one of only about four different diameters. Of course plastic tokens don't resemble a coin so there was no need for a hole, but colors were used extensively.

The sales tax tokens came in many different material types to help distinguish them from legal coinage. Most began as cardboard or metal. Most of the cardboard was done to make them quickly for use. The metal tokens went into circulation soon after to replace the cardboard. Then during WW-II there was a shortage of metal for the war effort, so other material types were used, including fiber and then plastic. Some states, most notably Arizona made copper, aluminum and brass for their tokens even when it cost more to make them than they were worth in face value. Arizona again did not use a denomination on some of their tokens; they were merely listed as sales tax payment.

The frustrating part of all of this brings me back to my original statement about calling things what they are. In order for anyone to have understood the system back then you needed to know what was being taxed and what different denominations meant. Between the percentage of tax, mills and fractions of cents it was hard to tell how much you were paying, let alone what you were paying it for. If it looks like a duck and quacks like a duck then it is a duck. So I say if it is used like a coin, makes change like a coin, then it is a coin; like it or not.

Even if tokens were designed not to resemble a coin in size, thickness, and composition why can't they be used in commerce? Today a lot of foreign coins resemble our sales tax tokens, yet they are used as coinage. The truth is that most sales tax tokens were used as coins to make change. Ill let the tokens and their use speak for themselves. Collect them as you would coins, they have a history of our past and development of our country and a lasting legacy only the collector enjoys.



## COMMENTARY ABOUT RARITY – A RE-EXAMINATION

Wow, did this article elicit lots of discussion! What a great thing to happen. We received many comments about this article from Newsletter #134 and I have published them all below. Thank you to everyone who took the time to respond, all of the comments ring true with similar sentiment, even though they go about it in different ways. I have included Monte's response.

*Hi Bob and All --*

*With regard to Monte Dean's "Rarity -- A Re-Examination," (ATTS Newsletter #134) I strongly advise against any sort of aggressive revision of the R1 to R10 system that is currently in place. No matter how sensible attempting to tweak the system may seem, having two parallel rarity systems based upon like-sounding "R" numbers will only muddy the waters, not clarify them.*

*The current M&D R-numbers follow to a great extent those from Pfefferkorn's fine book in a conscious attempt to minimize the impact of shifting from an "old" R-system to a "new" R-system. These M&D numbers may perhaps seem at first glance to be overly precise at the higher levels of rarity. I would argue that there is nothing really wrong with this, however; the difference between an R-7 (11-20 known) and an R-10 (1 known) may seem slight to a newcomer to the field and may have no practical difference in terms of ease of acquisition --*

*Both being basically unavailable in nature. But to advanced collectors, the difference between R-6, R-7, R-8, R-9, and R-10 is quite real.*

*There is nothing wrong with fine gradations of extreme rarity per se. Tax token collecting involves the simultaneous chase of more or less common minor variations of vastly common types as well as acquisition of items that are, by any standard, extremely rare. The rarity system should be functional at both extremes, and I think the current R-system is. Moreover, it is commonly accepted, and there is something to be said for that.*

*The key factors to keep in mind are (1) that ALL rarity numbers are estimates; and (2) that known rarity figures evolve over time. The same would be true for any new parallel system and for the third parallel system that would inevitably follow the second ten years down the pike.*

*It would be far more helpful for Monte Dean and others, concerned about whether new or novice collectors have "false impressions" about the rarity of this or that token, to concentrate on publishing a checklist of ALL types of tax tokens with their REVISED estimated rarities and values based on THE ESTABLISHED rarity system. Dropping in a new rarity system with imprecise top rarities to solve some non-existent problem would do nothing but confuse everything. If estimated rarities have changed, PUBLISH THE NEW RARITY ESTIMATES, not a new rarity scale!!!*

*Whether one lists an ascending table of ranks starting with R-1 and ending with R-10 or vice versa is neither here nor there. So too with changing the description of a piece of which only one specimen is known from "unique" to "presently unique." Much ado about nothing, in my opinion; I don't see how these things help in the slightest or hinder in the least. The thing that needs to be done, which has needed to be done since the M&D catalog was published all those years ago, is to come up with a checklist of tokens, listed by type number, with CURRENT estimated rarities, and CURRENT estimated values -- akin to the supplemental list that came with "Chits, Chiselers and Funny Money." THAT'S the task, THAT'S the thing that will clarify rather than obscure.*

*On an unrelated note, I see that the new finds section of #134 includes mention of a copy of David Stolaroff's thesis being sold on Ebay. This is not an unknown work, it was one of the secondary sources which I used when I was writing the various state histories for the catalog. I recall that I worked from a photocopy of that and that I was in touch with Mr. Stolaroff at the time, although I'm getting old and gray and have a poor memory for these sorts of details and my numismatic materials have been scattered to the four corners. He did a nice job of it, considering that he was working from scratch, but it's in no way a cutting edge history of the field half a century later. Happy Collecting,*

Tim Davenport - Oct. 11, 2006.

**Editors Note: David Stolaroff's thesis was listed in Ralph Harnishfeger's column "Sales Tax Tokens Online". Tim is correct, it is not an unknown work, it was only mentioned due to its unique nature as an original document that was used in researching the history of Sales Tax Tokens and therefore historically important to the field of study as an original document. It is my hope to use the book to further my knowledge of historical data as time avails itself. It serves only to improve my understanding of where we have been, so I can become clearer about where we are going.**

*First of all, I respect Monte and he is a dear friend. He is very passionate about sales tax tokens and very wise; so I give his opinions great deference. However, I disagree with the proposal to revamp the rarity scale.*

*Merlin and Tim did a great job on M&D. The rarity designations assigned to the tokens listed in M&D were based on the best available information at the time. Unfortunately, when a numismatist writes a book and asks for help with such things as rarity, often the request for help goes unheeded. Undoubtedly there were collectors sitting on hoards at the time that did not report those to Merlin and Tim. Also, M&D was written prior to the "eBay effect". Ebay has caused many unwanted items such as sales tax tokens to see the light of day. Many times what was once thought rare is now found to be quite common.*

*What has happened with sales tax tokens has also happened with other forms of exnumia. The answer is not to throw out the rarity scale. Monte is correct when he says that sales tax token collectors are not stupid. Many of us also collect other forms of*

*exonumia. We know that we cannot blindly rely on rarity ratings from a catalogue, the older the reference, the less reliable it is.*

*There is nothing wrong with the scale. In fact, it mirrors the scale used in other forms of exonumia. The scale simply needs to be updated. I prefer the M&D scale over Monte's. Monte proposes a R1-R10 scale; however, his R7 is 50-99 known, R8 - 20-49 known, R9 - 2-19 known, and R10 unique. M&D has a R7 as 11-20, R8 as 5-10, R9 as 2-4, and also R10 as unique.*

*With the M&D scale, any token with more than 100 known (R-4 or below) is very common. There is no premium for a R-4 token over a R-1. Monte's scale would have R6 as 100 or more tokens known. Therefore, R-6 down to R-1 would be essentially the same. With a serious collector base of probably less than 100 people, under the M&D scale, there is no reason to worry about rarity rating unless it's at least a R-5. Under Monte's system, that would be R-7 or above. That would be a step in the wrong direction.*

*My proposal would be an M&D update on the rarity listings. Such an update might even include unlisted STTs. Any attempt at rarity ratings would also have to include the disclaimer that it is the best guess at the given time. As Q. David Bowers said in a recent Coin World article, population ratings only increase over time. He was speaking of grading service population reports, but the same could be said for rarity ratings. In time, more STTs are discovered including rare and unlisted items. Many appear on eBay offered by a seller who doesn't even know what the item is. Therefore, even this update will become outdated at some point. This provides all the more reason to keep the current scale and simply update as needed. I welcome further input from other members.*

*John Ostendorf*

*Hello John, and all,*

*Thank you John for your comments concerning the rarity scale issue. As you know, it is something I've been playing with for some time. The proposal for the revamping of the R1-R10 rarity scale was at least in part my hope that I would receive some comments such as the ones you have presented.*

*Please do keep in mind that the issue in question was actually posed on this site quite some time ago, probably more than a year ago, I think, although I am not altogether certain of an actual date, and I'm just too lazy to go back and try to find when it actually appeared.*

*The article that appeared in issue #134 was actually a cut and paste that I did from a part of my introduction on the new catalogue I continue to battle with that was originally written a good 3 years ago. Since then you and many other members of the ATTS - Jim Calvert, Bob Straker, Michael Florer, and a number of other members have done a wonderful job of helping me get past my original dislike of the good old M&D rarity*

*scale and have pointed out in no uncertain terms that a change to that 'institution' would do more harm than good.*

*Surprisingly enough - I actually did listen. And I agree.*

*Your point as to the rarity of individual pieces being difficult to evaluate is true of most of the easy pieces, even up to R7, but I do believe that the most difficult pieces with very few exceptions have proven that they still remain difficult. I have recorded many, many thousands of auction prices, all the way back to 1977 up to the present on these tough R7 - R10 STT's, which I think will help confirm their scarcity.*

*So in essence, this long answer is simply to say that I agree with each point you have made. My thinking has changed since that initial evaluation made several years ago.*

*And knowing me as you do, John, you know I would only admit being persuaded so easily if there was a threat of dire physical harm - or if you were obviously right.*

*Monte Dean*

*Monte & everyone*

*R7-R10 are clearly the tough items to acquire. Changing the "R" number of which are tough I think would confuse those collectors who rely on M & D for guidance for said rarities. Introducing Adjusting the scarcity rarities of some of the items from what published in M & D because of new info is the way to go.*

*Lawrence LeBel*

**SALES TAX TOKENS ONLINE**  
By Ralph Harnishfeger R-222 [rharnish@lhup.edu](mailto:rharnish@lhup.edu)



This quarter there were considerable offerings of groups and common tax tokens, most of the large groupings sold well, while many of the individual offerings went unsold. I also noticed a fairly large number of head tax tokens from New Guinea and drug tax stamps of various types offered. I don't recall seeing so many drug tax stamps offered for sale in the last few years.

A lot described as a Rare sales tax token – Titone Misc M2 R10 BU attracted 7 bids and closed at \$44.56 to the highest of 7 bids on October 27<sup>th</sup>.

A tax token described as San Francisco, Buchhotz Haight Street sold November 2 for \$22.50 to the highest of 5 bids.

A 1921 token, simplicity tax, NCTSA sold for \$24.38 on October 29<sup>th</sup> with 5 bids.



Rossville, IL L89, R5 brought \$19.25 with 12 bids ending on December 3<sup>rd</sup>

Stevenson, WA L48, R6 sold to the highest of 9 bids for \$13.25 on December 3<sup>rd</sup>

A 1935 Washington State script lot of 5 Spokane sold for \$12.50 on November 11<sup>th</sup>

A group of New Mexico tokens brought \$12.12 with 8 bids and ended December 3<sup>rd</sup>

A group of 25 sales tax tokens from OK, MO, CO and AL attracted 8 bids and sold for \$11.50 on September 24<sup>th</sup>

A lot of 15 Washington State cardboard scrip tokens attracted 2 bids and sold for \$10.50 on November 9<sup>th</sup>

Cathlamet WA cardboard (R-5) sold on November 4 for \$12.50 plus \$2.50 postage.

An Oklahoma unused tax token described as having a rotated die sold November 3 at \$9.99 with a very hefty \$5 postage charge to a lone bidder. A similar piece also described as rare failed to attract any bidders and ended unsold on November 11<sup>th</sup>.

Colfax, WA token L12Ba, R2 attracted 12 bids and sold for \$9.90 on December 3<sup>rd</sup>.

A lot described as \$1 NR token Arizona tax lot of 12 copper tokens sold to the highest of 11 bids at \$9.00 on October 19<sup>th</sup>.

Grand Rapids, MI L1A, L1B, and L1C sold on September 24<sup>th</sup> to a single bidder for \$7.50. A similar lot failed to attract a bid and ended unsold on December 3<sup>rd</sup> and another similar lot sold for \$4.75 with just 2 bids ending on December 10<sup>th</sup>.

A group of tokens from mixed states, 20 in number sold on October 22 for \$7.50 with 4 bidders. Similar lots of 24, 26, 11, 15 and 27 tokens sold for \$8.08, 6.05, 6.01, 5.99 and \$7.00, respectively in late October.

A single Louisville KY Artic Ice Co. token L4 10c sold for \$6.50 on November 7<sup>th</sup> with 2 bids. A pair of Louisville, KY Artic Ice tokens, L3 and L4 brought \$5.76 on September 24<sup>th</sup>. A similar pair sold December 3<sup>rd</sup> for \$4.75 with just 2 bids.

A single 1935 New Mexico emergency school tax coin sold for \$5.99 on November 6<sup>th</sup> to the lone bidder.

A blue plastic anti gas tax union 76 token, which is a poker chip style size and composition, sold on October 12 for \$5. This token reads, "Your gas tax is over 30%" on one side. A very reasonable shipping charge of 50 cents was added to the selling price.

A single New Mexico 1935 tax token described as Red luster BU sold to a single bidder for \$4.95 plus a generous \$3.85 shipping charge to a lone bidder.

Some inexpensive Illinois provisional's sold this quarter as is usual for many of them:

St. Anne, IL L96, R2 brought \$8.27 with 7 bids ending December 3<sup>rd</sup>.

Effingham, IL L37, R2 brought \$7.90 with 9 bids on December 3<sup>rd</sup>.

Jacksonville, IL L46A, B and C trio brought \$7.51 with 4 bids ending December 3<sup>rd</sup>.  
 Bunker Hill, IL L6, R4 sold to a single bidder at \$7.50 on December 3<sup>rd</sup>.  
 Jackson County, L45, R5 attracted 2 bids and sold for \$7.50 on December 3<sup>rd</sup>.  
 Jasper County, L47, R5 had 2 bids and sold for the same amount on this same date.  
 Whiteside County, IL L103, R2 attracted 4 bids closing at \$7.16 on December 3<sup>rd</sup>.  
 Rock Island L87A, B and C had 2 bids ending at \$6.00 on December 3<sup>rd</sup>.  
 Paris, IL L69, R-2 brought \$5.55 with 5 bids on December 3<sup>rd</sup>.  
 Union County, IL had 6 bids and closed on December 6<sup>th</sup> at \$5.51.  
 Cambridge, IL L8, R3 sold at \$5.50 with 4 bids ending December 3<sup>rd</sup>.  
 Illinois State S1, R4 brought \$5.00 with 2 bids.  
 Mt. Olive, IL had 3 bids and closed at \$5.00 on December 3<sup>rd</sup>.  
 Gillespie, IL L41, R3 closed at \$4.76 with 4 bids on December 3<sup>rd</sup>.  
 Keithsburg, IL sold for \$4.69 on October 19<sup>th</sup>. with 5 bids.  
 Hoopeston, IL had just one bid at \$4.50 closing on December 3<sup>rd</sup>.  
 Hoopeston, IL attracted 6 bids and closed at \$4.29 on October 19<sup>th</sup>.  
 Chandlerville, IL L20, R2 attracted 2 bids and closed at \$3.75 on December 3<sup>rd</sup>.  
 Keithsburg, IL L50, R2 same price and bids as above.  
 Kewanee, L51, R-2 same price and bids as above.  
 Arcola, IL attracted 5 bidders and closed at \$3.25 on October 19<sup>th</sup>.  
 Galva, IL ended at \$1.90 on October 19<sup>th</sup>. with 3 bids.  
 Chandlerville, IL closed at the same \$1.90 with 4 bids on October 19<sup>th</sup>.  
 Carbondale, IL attracted just one bid at \$.99 on the same date.

A group of 24 state sales tax tokens, described as “vintage” attracted 4 bids and sold for \$3.58 plus \$3 shipping on November 12<sup>th</sup>. Vintage and rare are two terms heavily used by Ebay sellers. I often wonder if anyone pays attention to such descriptors any more?



## ADVERTISEMENTS

**WANTED:** Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

### **United States Sales Tax Tokens and Stamps: A History and Catalog, M.K.**

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

**ATTS Token Giveaway** - tokens donated by Jerry Schimmel. Requests will be honored in the order they are received via postal mail only.

- **What we have available:** Each member is entitled to request one each of the Miscellaneous O22 token, Missouri O19A and O19B. Print your name, membership number and token(s) requested on your correspondence. Include a self addressed **stamped** envelope. If no SASE is included the request will not be honored. Mail to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

**ATTS Catalog Supplement Pages:** There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A

complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact the Editor.

**Tokens for Sale:** Columbus, MISS AFB NCO Open Mess Brass Military Token (Cunningham MS10F) \$5.00, Grasty's Drug Store (Henderson, KY) Good For 2 1/2c In Trade Token \$ 7.00. Please include a SASE. Insurance is optional at an additional \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

**National Junior Republic, Annapolis Junction, MD set.** Denominations include 1c, 5c, 10c, 25c, 50c, & \$1, all are dated 1899. Listed in Zara's Prison Token Book as NJR-1-2-3-4-5-6 with a \$30-\$60 1992 catalog value. \$50.00 postpaid (usually \$60.00). Steven Kawalec P.O. Box 4281 Clifton, NJ 07012

**Wanted: Arizona sales tax tokens,** newspaper clippings or other related memorabilia. Please contact Marsha Bonham, Cochise County Treasurer, P.O. Box 1776, Bisbee, AZ 85603

**Photo's Needed** of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11<sup>th</sup> Ave S.W., Rochester, MN 55902. e-mail [moxking@aol.com](mailto:moxking@aol.com)

**Wanted: Paper/Cardboard sales tax items including scrip,** token box labels, exemption certificates, etc. Also other types of paper/cardboard scrip, example – food stamp exchange, coal/lumber etc. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043

**Tax Tokens with Error's Wanted** also pictures of your errors for my scrapbook. Joe Steger, 585 Diagonal Road #106, Akron, OH 44320-3071. ph 330-762-7684 or e-mail [steger6@sbcglobal.net](mailto:steger6@sbcglobal.net)

**Ohio Tax Stamps Wanted:** Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail [jamesbird@earthlink.net](mailto:jamesbird@earthlink.net) or contact the editor to be put in touch via regular mail.

**For Sale or Trade:** Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail [billywethridge@comcast.net](mailto:billywethridge@comcast.net) for information or offers.

**Collector wishes to purchase dog licenses or tokens** from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail [rharnish@lhup.edu](mailto:rharnish@lhup.edu)

**Looking to buy Illinois Provisionals and transportation tokens.** Please e-mail list to Les McCalip at [Les\\_McCalip@hotmail.com](mailto:Les_McCalip@hotmail.com)

**Collector needs IL Metal Provisionals** to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail [donthannen@aol.com](mailto:donthannen@aol.com)



## FINANCIAL REPORT

September 1, 2006 – November 30, 2006

<b>Balance 9/1/06</b>	\$ 1013.98	Income (10/1-10/31)	
		Dues & Donations	38.00
Expenses (9/1-9/30)		<b>Balance 10/31/06</b>	\$ 753.33
Postage	2.91		
Income (9/1-9/30)		Expenses (11/1-11/30)	
Dues & Donations	12.00	Postage	23.69
<b>Balance 9/30/06</b>	\$ 1023.07	Income (11/1-11/30)	
Expenses (10/1-10/31)		Dues & Donations	2.00
Postage & supplies	2.97	<b>Balance 11/30/06</b>	\$ 731.64
Newsletter	304.77		

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape for ending the year. Thanks to all who made a donation.

DONATIONS: Donations this year are \$216.00. Thanks to Terry Capps and Les McCalip for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.(

## ORGANIZATIONAL REPORT

September 1, 2006 — November 30, 2006

**NEW MEMBERS:** Steven R Schaap

**REINSTATEMENTS:**

**DECEASED:** Murray W. Jackson

**MEMBERSHIP** (November 30) 115

**DROPS:** Charles M. Luce

The time has come again to renew annual memberships. ***If your mailing label has a "06" on the right upper corner it is time to renew. They are highlighted in orange, so please check your label.*** You will find a membership application included in the newsletter. If your membership is current please take the time to pass the application on to someone who might be interested in membership. Please mail all membership applications to Jim Calvert and not Carl Cochrane. The application has been corrected to reflect this change.

# ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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[mutantpop@aol.com](mailto:mutantpop@aol.com)

## MISSING MEMBER

Lawrence S. Hopper L-150: Last Known Address Dallas, TX

## ATTS NEWSLETTER

Official Quarterly Publication of  
**The American Tax Token Society**  
Robert Frye, *Editor*, P. O. Box 14514  
Lenexa, KS 66285-0514



2006 ATTS Spring Auction												
Lot No	# of Bidders	Final Bid	Notes	Lot No	# of Bidders	Final Bid	Notes	Lot No	# of Bidders	Final Bid	Notes	
1	4	\$ 8.50		37	3	\$ 2.50		73	1	\$ 2.00		
2	1	\$ 1.00		38	1	\$ 3.00		74	1	\$ 2.00		
3	NB	\$ -		39	8	\$ 25.00		75	1	\$ 2.00		
4	1	\$ 1.50		40	5	\$ 38.50	R	76	4	\$ 7.75		
5	1	\$ 1.00		41	1	\$ 4.00		77	4	\$ 9.55		
6	1	\$ 2.00		42	1	\$ 4.00		78	4	\$ 3.50		
7	1	\$ 1.00		43	1	\$ 4.00		79	2	\$ 4.50		
8	3	\$ 3.00		44	NB	\$ -		80	4	\$ 5.50		
9	2	\$ 3.00		45	1	\$ 2.00		81	5	\$ 2.50		
10	2	\$ 3.50		46	NB	\$ -		82	6	\$ 15.00		
11	2	\$ 5.00		47	1	\$ 2.00		83	5	\$ 9.00		
12	1	\$ 1.00		48	NB	\$ -		84	4	\$ 10.50		
13	NB	\$ -		49	1	\$ 2.00		85	6	\$ 7.50		
14	NB	\$ -		50	4	\$ 122.00		86	5	\$ 3.77		
15	NB	\$ -		51	1	\$ 2.00		87	2	\$ 3.50		
16	1	\$ 2.00		52	NB	\$ -		88	4	\$ 16.00		
17	1	\$ 1.00		53	1	\$ 3.00		89	4	\$ 16.00		
18	2	\$ 2.00		54	NB	\$ -		90	4	\$ 22.00		
19	7	\$ 45.00	R	55	5	\$ 4.00		91	5	\$ 16.00	R	
20	2	\$ 3.00		56	NB	\$ -		92	1	\$ 8.00		
21	2	\$ 6.50		57	2	\$ 4.50		93	2	\$ 5.50		
22	1	\$ 1.00		58	1	\$ 2.50		94	NB	\$ -		
23	1	\$ 2.00		59	2	\$ 5.00		95	2	\$ 3.00		
24	4	\$ 10.00		60	2	\$ 3.50		96	3	\$ 6.50		
25	1	\$ 2.00		61	1	\$ 2.00		97	2	\$ 3.50		
26	1	\$ 2.00		62	1	\$ 2.00		98	3	\$ 4.50		
27	3	\$ 11.00		63	1	\$ 1.50		99	3	\$ 10.00		
28	3	\$ 3.00		64	2	\$ 8.50		100	3	\$ 10.00		
29	2	\$ 4.00		65	1	\$ 2.00		101	2	\$ 5.50		
30	2	\$ 4.00		66	3	\$ 4.50		102	3	\$ 11.00		
31	2	\$ 4.00		67	3	\$ 7.00		103	NB	\$ -		
32	3	\$ 8.00		68	2	\$ 5.50		104	1	\$ 3.00		
33	3	\$ 5.00		69	3	\$ 12.50		105	NB	\$ -		
34	3	\$ 5.00		70	3	\$ 3.50		<b>Total</b>				<b>\$ 759.07</b>
35	3	\$ 5.00		71	1	\$ 3.00						
36	4	\$ 11.00		72	1	\$ 2.50						

There were 13 Lots without bids

Only 2 bidders did not win at least one lot

20 total bidders with a bid average of \$80.61

Average lot selling price of \$8.25

Lot 39 was the most bid lot with 8 total bids

\* Received a \$75.00 donation for any unsold lot

R = Reduced Bid

## Spring 2006 - ATTS Mail Bid Sale

Photographed lots show in bold

### State Issued Tokens:

#### Alabama

Lot 001 – S18 Dark Blue Fiber, 23 mm (R-7) XF

Lot 002 – S2 Five mill, 16mm brass (R-1) (2 tokens in this lot) F dark & XF dark

Lot 003 – S1 One mill, lot of 2 tokens, 23mm alum (R-1) G and VF

Lot 004 – S5 Five mill, 16mm brass (R-1) XF

#### Arizona

Lot 005 – S1 One mill, lot of two tokens, 16mm copper (R-1) VF and XF

#### Colorado

Lot 006 – S1 Lot of 4 tokens, 24 x 24 mm alum w/ 4.0mm round center hole, none bent (R-1) XF

Lot 007 – S2 Lot of 2 tokens, 23 mm alum w/ Greek cross center hole w/ 5.0 to 6.0 mm cross width (R-1) VF

#### Illinois



Lot 008 – S1 1½ mill, 16mm alum, Retailer's error token (R-4) AU

**Lot 009 – S1 1½ mill, 16mm alum, Retailer's error token (R-4) BU**

Lot 010 – S2/S3 1½ mill, 16mm alum lot of five tokens (R-1) AU/Unc

Lot 011 – S4 1½ mill, 16 x 16mm alum 3 lots of six tokens (R-1) AU

*Photo - Lot 009*

#### Kansas

Lot 012 – S1 Two mill, 16mm zinc, lot of four tokens (R-1) VF to XF one token is AU+

Lot 013 – S3 One mill, 16mm alum round center hole with 2.5 to 4.0 mm diameter (R-1) AU

#### Louisiana

Lot 014 – S1 One mill luxury tax, 23mm alum (R-1) AU

Lot 015 – S2 Five mill Luxury tax, 23mm brass (R-1) VF dark

Lot 016 – S3 One mill public welfare tax, 23mm alum (R-1) XF

#### Mississippi

Lot 017 – S1 One mill, lot of 4 tokens, 16mm alum (R-1) VF and XF

Lot 018 – S2 Five mill, 23mm brass (R-1) VF with an interesting die break

Lot 019 – S7 Flat-White plastic, Opaque 1 mill, 23 mm (R-7) Unc

#### Missouri

Lot 020 – S1, S3, S5 and S6 all in uncirculated condition. (R-1) Unc

Lot 021 – S1, S3, S5 and S6 all in uncirculated condition. (R-1) Unc

Lot 022 – S1, S3, S5 and S6 all in uncirculated condition. (R-1) Unc



*Photo - Lot 024*

Lot 023 – S1, S3, S5 and S6 all in uncirculated condition. (R-1) Unc

**Lot 024 – S1 cs119A ALSO GOOD IN / LOS ANGELES / 1936 / L.A. CON. CORP. // Purple ink rubber stamp. (R-7) Unc**

Lot 025 – S7 One mill plain map, lot of 8 tokens, 23mm zinc (R-1) VF to XF

Lot 026 – S8 One mill checkered map, lot of 8 tokens, 23mm zinc (R-1) VG to XF

Lot 027 – S8 NEW DISCOVERY piece from Newsletter #131. One side pebble, other side checkered pattern. AU Also included is one MO S8 with both sides checkered. AU In addition there is also an S8 with Blank maps on each side and an S7 is included for comparison both AU/Unc. This lot contains four pieces.

Lot 028 – S9 Five mill, lot of 4 tokens, 23mm zinc (R-1) VG to XF variety of center hole sizes

Lot 029 – One Mill, 23mm red plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 030 – One Mill, 23mm red plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 031 – One Mill, 23mm red plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 032 – One Mill, 23mm red plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 033 – Five Mill, 23mm green plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 034 – Five Mill, 23mm green plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 035 – Five Mill, 23mm green plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

Lot 036 – Five Mill, 23mm green plastic (R-1). This lot contains 50 unsorted circ/unc tokens.

### New Mexico

Lot 037 – S1B New Mexico Bureau of Revenue, 16mm alum (R-1) BU

Lot 038 – S2Ba and S2Bb New Mexico Bureau of Revenue, 16mm copper (R-1) XF/AU

Lot 039 – S4 White Plastic, Opaque 1 mill, 22.5 mm (R-6) Unc

### Ohio

**Lot 040 – UNLISTED but similar to S80 Reserve Lithograph Company, carmine print and gray blue inset, control letter Gray Blue H. This specimen has hyphen hole clean punched out perforation rather than hyphen roulette. Complete Unc**



*Photo – Lot 040*

Lot 041 – S259 – Reserve Lithograph Company, (1 Cent), 76 x 18 mm Turquoise green paper with brown print. This lot is for a complete pad of 100 stamps. The staple has some rust.

Lot 042 – S259a – Reserve Lithograph Company, (1 Cent), 76 x 18 mm Very pale Turquoise green paper with brown print. This lot is for a complete pad of 100 stamps.

Lot 043 – S260a – Reserve Lithograph Company, (2 Cent), 76 x 18 mm Very pale Turquoise green paper with black print. This lot is for a complete pad of 100 stamps.

**Lot 044 – S261 – Reserve Lithograph Company, (1 Cent), 76 x 18 mm Turquoise green paper with green print. This lot is for a complete pad of 100 stamps.**



*Photo – Lot 044*

### **Oklahoma**

Lot 045 – S1 Consumers Tax 1 mill, lot of five tokens, 23mm alum (R-1) VF to AU

Lot 046 – S2 Consumers Tax 5 mill, lot of two tokens, 23mm brass (R-1) VF to XF

Lot 047 – S4 Consumers Tax TOKEN for Old Age Pensions, 1 mill, 23mm alum (R-1) XF

Lot 048 – S6 Consumers Tax Token for Old Age Assistance, 5 mills, lot of two tokens 23mm, brass (R-1) VF

Lot 049 – S18 Sales tax token, 1 mill, lot of six tokens, pale green-blue pressboard w/ black print, 23mm (R-1) VF to AU

**Lot 050 – UNLISTED Oklahoma S1 counter stamped HUEY LONG / CLERK / SUPREME COURT // counter stamped on one side only. (R-9) XF**



*Photo – Lot 050*

## **Utah**

Lot 051 – S1 Utah Emergency Relief Fund 1 mill, lot of six tokens, 16mm alum (R-1) VF to AU

Lot 052 – S2 Utah Emergency Relief Fund 5 mill, 23mm alum (R-1) AU

## **Washington**

Lot 053 – S1 Tax Commission tax on purchase 10 cents or less, lot of eleven tokens, 23mm alum (R-1) Fine to AU

Lot 054 – S12 Tax Commission State of Washington, 23mm alum (R-2) AU

Lot 055 – S7 Dull green plastic, emerald translucent, 1 mill, 23 mm (R-3) XF

## **Local/Provisionals:**

## **Illinois**

Lot 056 – L2 Arcola, 16mm copper (R-1) BU

Lot 057 – L6 Bunker Hill, 19mm brass (R-4) XF spots with some luster

Lot 058 – L8 Cambridge, 18mm copper (R-3) Unc with a few spots

Lot 059 – L18A and L18B Carbondale, 16mm aluminum (R-1) set of 2 tokens BU

Lot 060 – L20 Chandlerville, 16mm copper, (R-2) Unc with a few very small spots

Lot 061 – L22 Charleston, 16mm copper (R-1) XF dark

Lot 062 – L22 Charleston, 16mm copper, (R-1) Unc

Lot 063 – L39 Galva, 16mm copper, (R-1) BU

Lot 064 – L41 Gillespie, 19mm brass (R-3) Unc spotty

Lot 065 – L42 Hoopeston, 16mm alum (R-3) BU

Lot 066 – L44 Jackson County, 16mm alum (R-1) BU

Lot 067 – L45 Jackson County – Daniels Pure Food Stores, 62 x 28 Orange Cardboard with black print. (R-5) Unc

Lot 068 – L46A, L46B and L46C Jacksonville, 19mm brass (R-1) set of 3 tokens Unc spotty

Lot 069 – L47 Jasper County, 16mm copper (R-5) XF dark

Lot 070 – L50 Keithsburg, 16mm copper (R-3) Unc toned reverse

Lot 071 – L51 Kewanee, 16mm copper (R-2) AU (2 available)

Lot 072 – L51 Kewanee, 16mm copper (R-2) XF dark (2 available)

Lot 073 – L54A LaSalle, 19mm copper (R-3) XF

Lot 074 – L55 Litchfield, 16mm copper (R-1) AU

Lot 075 – L55 Litchfield, 16mm copper (R-1) Unc

Lot 076 – L59A Mattoon, 16mm alum (R-4) XF

Lot 077 – L61A and L61B Mercer County, 19mm copper (R-1) set of 2 tokens BU

Lot 078 – L62B Moline, 19mm copper (R-1) AU

Lot 079 – L66 Mount Olive, 16mm alum (R-4) BU

Lot 080 – L69 Paris, 16mm copper (R-2) BU

Lot 081 – L73 Pike County, 16mm copper (R-1) XF

Lot 082 – L74C (fraction with crossbar) Pinckneyville, 60 x 25 mm, manila cardboard with black print (R-7) Unc

Lot 083 – L86 Roanoke, 16mm copper (R-2) BU

Lot 084 – L87A, L87B & L87C Rock Island, 19mm copper (R-1) set of 3 tokens BU

Lot 085 – L96 St. Anne, 16mm copper (R-2) BU



Lot 086 – L97D Tazewell, 16mm copper (R-1) BU

Lot 087 – L103 Whiteside, 16mm alum (R-2) BU

### Kentucky

Lot 088 - S1 State tax stamp 1 cent, 31x31 mm, white paper with black print (R-7) Unc

Lot 089 - S2 State tax stamp 2 cent, 31x31 mm, yellow paper with black print (R-7) Unc

Lot 090 - S3 State tax stamp 3 cent, 31x31 mm, green paper with black print (R-7) Unc

Lot 091 - S4 State tax stamp 4 cent, 31x31 mm, pink paper with black print (R-8) Unc

Lot 092 – L3 (5c) and L4 (10c) Louisville, Arctic Ice, 16 mm brass, (R-5) set of two tokens Unc.

Lot 093 – L3 (5c) and L4 (10c) Louisville, Arctic Ice, 16 mm brass, (R-5) set of two tokens Unc.

Lot 094 – L3 (5c) and L4 (10c) Louisville, Arctic Ice, 16 mm brass, (R-5) set of two tokens Unc.

### Michigan

Lot 095 - L1A, L1B & L1C Grand Rapids, White cardboard with black print, 32 mm (R-3) Unc.

Lot 096 - L1A, L1B & L1C Grand Rapids, White cardboard with black print, 32 mm (R-3) Unc.

Lot 097 - L1A, L1B & L1C Grand Rapids, White cardboard with black print, 32 mm (R-3) Unc.

### Washington

Lot 098 – L3 Cathlamet, 50 x 22 mm white cardboard with black print (R-6) Unc

Lot 099 – L34A MECCA : : 5 POINT CAFES, **strip of five** variegated green cardboard with black print and the business name in red print. 50 x 25 mm (each piece) (R-5) Unc.

Lot 100 – L35A NEUPERT'S GROCERY, **strip of five** variegated green cardboard with black print and the business name in red print. 50 x 25 mm (each piece) (R-6) Unc.

### Anti-Sales Tax:



*Photo – Lot 101*



*Photo – Lot 102*



*Photo – Lots 103, 104 & 105*

### Oregon

Lot 101 – R1 White Celluloid Metal Pin back with black print, 38mm (R-4) XF some minor rust spots on the reverse.

### Nebraska

Lot 102 – O2 Nebraska – “AMERICAS WHITE SPOT”, 63 x 31 mm silver gummed paper seal with black embossed print. (R-8) Unc

### Miscellaneous:

#### Jerry Schimmel Nebraska

Lot 103 – O23C Jerry F. Schimmel, wood grain paper, red print. 25 x 25 mm (R-3) Unc

Lot 104 – O23C Jerry F. Schimmel, wood grain paper, red print. 25 x 25 mm (R-3) Unc

Lot 105 – O23C Jerry F. Schimmel, wood grain paper, red print. 25 x 25 mm (R-3) Unc



**BID TRACKING SHEET**

<b>Lot</b>	<b>Amount</b>	<b>Lot</b>	<b>Amount</b>	<b>Lot</b>	<b>Amount</b>
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**Notes:** \_\_\_\_\_

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